LEA Name : North Schuylkill SD | Class : 3 | AUN Number : 129545003 | County : Schuylkill

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required — Date: 6/18/2026

Secretary of the Board - Original Signature Required — Date: 6/18/2026

Chief School Administrator - Original Signature Required — Date: 6/18/2026

ROBERT AMOS
Contact Person

(570)874-8912 Extn :
Telephone **Extension**

ramos@northschuylkill.net
Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2026-2027 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
North Schuylkill SD	Schuylkill	129545003

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to $11,999,999	12.0%
Between $12,000,000 and $12,999,999	11.5%
Between $13,000,000 and $13,999,999	11.0%
Between $14,000,000 and $14,999,999	10.5%
Between $15,000,000 and $15,999,999	10.0%
Between $16,000,000 and $16,999,999	9.5%
Between $17,000,000 and $17,999,999	9.0%
Between $18,000,000 and $18,999,999	8.5%
Greater Than or Equal to $19,000,000	8.0%

Did you raise property taxes in SY 2026-2027 (compared to 2025-2026)?

Yes [x]

No [ ]

If yes, see information below, taken from the 2026-2027 General Fund Budget.

Total Budgeted Expenditures	$42184965
Ending Unassigned Fund Balance	$1075940
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.55%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
Robert J Adell	6/18/2026

DUE DATE: AUGUST 15, 2026

Printed 6/18/2026 11:36:57 AM

CERTIFICATION OF USE OF PDE-2028

FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
North Schuylkill SD	Schuylkill	129545003

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
	6/18/2026

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance is being utilized for unanticipated expenditures and future increases in excess of state funding.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed funds are restricted to expenditures in accordance with IDEA.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is for future health insurance and retirement increases.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	200,000	
0840 Assigned Fund Balance	600,000	
0850 Unassigned Fund Balance	2,005,362	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$2,805,362**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	15,026,330	
7000 Revenue from State Sources	25,295,213	
8000 Revenue from Federal Sources	934,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$41,255,543**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$44,060,905**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	9,546,330
6113	Public Utility Realty Taxes	12,000
6114	Payments in Lieu of Current Taxes - State / Local	13,000
6140	Current Act 511 Taxes - Flat Rate Assessments	25,000
6150	Current Act 511 Taxes - Proportional Assessments	2,820,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	1,750,000
6500	Earnings on Investments	250,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	445,000
6910	Rentals	20,000
6920	Contributions and Donations from Private Sources	20,000
6940	Tuition from Patrons	90,000
6960	Services Provided Other Local Governmental Units / LEAs	25,000
6990	Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES		**$15,026,330**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	11,900,000
7160	Tuition for Orphans Subsidy	25,000
7271	Special Education funds for School-Aged Pupils	2,232,000
7311	Pupil Transportation Subsidy	1,860,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	625,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	37,000
7340	State Property Tax Reduction Allocation	726,213
7501	PA Accountability Grants	3,200,000
7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	75,000
7810	State Share of Social Security and Medicare Taxes	865,000
7820	State Share of Retirement Contributions	3,750,000
REVENUE FROM STATE SOURCES		**$25,295,213**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	569,000
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	75,000
8517	Title IV - 21st Century Schools	40,000
8810	School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000

	Amount
REVENUE FROM FEDERAL SOURCES	**$934,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**41,255,543**

Act 1 Index (current): 5.3% | Act 1 Index (prior): 6.0%

Calculation Method:	**Revenue**	**Section 672.1 Method Choice: (a)(1)**
Number of Decimals For Tax Rate Calculation:	**2**	
Approx. Tax Revenue from RE Taxes:	**$9,550,000**	
Amount of Tax Relief for Homestead Exclusions	**$726,213**	
Total Approx. Tax Revenue:	**$10,276,213**	
Approx. Tax Levy for Tax Rate Calculation:	**$11,486,776**	

		Columbia	Schuylkill	Total
	2025-26 Data			
	a. Assessed Value	$8,980,639	$219,999,200	$228,979,839
	b. Real Estate Mills	48.4000	48.4000	
I.	**2026-27 Data**			
	c. 2024 STEB Market Value	$28,253,986	$615,739,243	$643,993,229
	d. Assessed Value	$8,980,753	$1,181,779,390	$1,190,760,143
	e. Assessed Value of New Constr/ Renov	$0	$0	$0
	2025-26 Calculations			
	f. 2025-26 Tax Levy (a * b)	$434,663	$10,647,961	$11,082,624
	2026-27 Calculations			
	g. Percent of Total Market Value	4.38731%	95.61269%	100.00000%
II.	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$486,229	$10,596,395	$11,082,624
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment	54.1419	8.9664	
	(h / (d-e) * 1000) if reassessment		Yes	
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	88.75000%	88.75000%	88.75000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$503,960	$10,982,816	$11,486,776
	l. 2026-27 Real Estate Tax Rate (k / d * 1000)	**56.1100**	**9.2900**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$503,910	$10,978,731	$11,482,641
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			$10,756,428
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			$9,546,330

Act 1 Index (current): 5.3% | Act 1 Index (prior): 6.0%

Calculation Method:	**Revenue**
Number of Decimals For Tax Rate Calculation:	**2**
Approx. Tax Revenue from RE Taxes:	**$9,550,000**
Amount of Tax Relief for Homestead Exclusions	**$726,213**
Total Approx. Tax Revenue:	**$10,276,213**
Approx. Tax Levy for Tax Rate Calculation:	**$11,486,776**

Section 672.1 Method Choice: (a)(1)

		Columbia	Schuylkill	Total
IV.	**Index Maximums**			
	p. Maximum Mills Based On Index (i * (1 + Index))	57.0114	9.5043	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$512,005	$11,231,986	$11,743,991
	s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	$0	$0	$0
	u.Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$0	$0	$0

V.	**Information Related to Property Tax Relief**			
	Assessed Value Exclusion per Homestead	$3,183.00	$19,228.00	
	Number of Homestead/Farmstead Properties	235	3834	4069
	Median Assessed Value of Homestead Properties			$134,789

Act 1 Index (current): 5.3% | Act 1 Index (prior): 6.0%

Calculation Method:	**Revenue**	**Section 672.1 Method Choice:**	**(a)(1)**
Number of Decimals For Tax Rate Calculation:	**2**		
Approx. Tax Revenue from RE Taxes:	**$9,550,000**		
Amount of Tax Relief for Homestead Exclusions	**$726,213**		
Total Approx. Tax Revenue:	**$10,276,213**		
Approx. Tax Levy for Tax Rate Calculation:	**$11,486,776**		

	Columbia	**Schuylkill**		**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$726,213	Lowering RE Tax Rate	$0	$726,213
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$726,213**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Columbia	8,980,753	56.1100	503,910					88.75000%		
Schuylkill	1,181,779,390	9.2900	10,978,731					88.75000%		
Totals:	**1,190,760,143**		**11,482,641**	-	726,213	=	10,756,428	X 88.75000%	=	9,546,330

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$0.00	$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$5.00	$0.00	25,000	25,000
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**25,000**	**25,000**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	1,850,000	1,850,000
6152	Current Act 511 Occupation Taxes	218.50000	0.000	720,000	720,000
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	250,000	250,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**2,820,000**	**2,820,000**
	Total Act 511, Current Taxes				**2,845,000**
		Act 511 Tax Limit -->	**643,993,229 X**	**12**	**7,727,919**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2025-26 (Rebalanced)	2026-27	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2025-26 (Rebalanced)	2026-27	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Columbia	54.1419	56.1100	3.64%	Yes	5.3%				
	Schuylkill	8.9664	9.2900	3.61%	Yes	6.0%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	5.3%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6152	Current Act 511 Occupation Taxes	218.50000	218.50000	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,450,800
1200 Special Programs - Elementary / Secondary	5,695,125
1300 Vocational Education	825,000
1400 Other Instructional Programs - Elementary / Secondary	560,075
Total Instruction	**$25,531,000**
2000 Support Services	
2100 Support Services - Students	1,677,375
2200 Support Services - Instructional Staff	611,450
2300 Support Services - Administration	2,301,265
2400 Support Services - Pupil Health	875,375
2500 Support Services - Business	588,375
2600 Operation and Maintenance of Plant Services	3,566,400
2700 Student Transportation Services	2,722,575
2800 Support Services - Central	793,700
2900 Other Support Services	250
Total Support Services	**$13,136,765**
3000 Operation of Non-Instructional Services	
3200 Student Activities	204,500
3300 Community Services	27,200
Total Operation of Non-Instructional Services	**$231,700**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	22,500
Total Facilities Acquisition, Construction and Improvement Services	**$22,500**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,180,000
5200 Interfund Transfers - Out	1,035,000
Total Other Expenditures and Financing Uses	**$3,215,000**
Total Estimated Expenditures and Other Financing Uses	**$42,136,965**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,147,500
200 Personnel Services - Employee Benefits	6,263,550
300 Purchased Professional and Technical Services	647,000
400 Purchased Property Services	68,500
500 Other Purchased Services	2,593,250
600 Supplies	637,500
700 Property	87,500
800 Other Objects	6,000
Total Regular Programs - Elementary / Secondary	**$18,450,800**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,743,500
200 Personnel Services - Employee Benefits	2,240,125
300 Purchased Professional and Technical Services	613,000
500 Other Purchased Services	14,250
600 Supplies	66,250
800 Other Objects	18,000
Total Special Programs - Elementary / Secondary	**$5,695,125**
1300 Vocational Education	
500 Other Purchased Services	825,000
Total Vocational Education	**$825,000**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	94,000
200 Personnel Services - Employee Benefits	25,575
500 Other Purchased Services	438,500
600 Supplies	2,000
Total Other Instructional Programs - Elementary / Secondary	**$560,075**
Total Instruction	**$25,531,000**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	912,000
200 Personnel Services - Employee Benefits	702,875
300 Purchased Professional and Technical Services	41,000
500 Other Purchased Services	4,250
600 Supplies	13,500
800 Other Objects	3,750
Total Support Services - Students	**$1,677,375**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	288,000
200 Personnel Services - Employee Benefits	267,550
300 Purchased Professional and Technical Services	13,750
400 Purchased Property Services	5,000
500 Other Purchased Services	5,400

Description	Amount
600 Supplies	24,750
800 Other Objects	7,000
Total Support Services - Instructional Staff	**$611,450**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,008,250
200 Personnel Services - Employee Benefits	847,615
300 Purchased Professional and Technical Services	313,750
400 Purchased Property Services	14,000
500 Other Purchased Services	45,650
600 Supplies	41,000
800 Other Objects	31,000
Total Support Services - Administration	**$2,301,265**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	428,175
200 Personnel Services - Employee Benefits	383,000
300 Purchased Professional and Technical Services	47,500
400 Purchased Property Services	3,000
500 Other Purchased Services	1,700
600 Supplies	12,000
Total Support Services - Pupil Health	**$875,375**
2500 Support Services - Business	
100 Personnel Services - Salaries	268,500
200 Personnel Services - Employee Benefits	262,925
300 Purchased Professional and Technical Services	35,750
400 Purchased Property Services	6,000
500 Other Purchased Services	8,200
600 Supplies	4,250
800 Other Objects	2,750
Total Support Services - Business	**$588,375**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,154,000
200 Personnel Services - Employee Benefits	1,104,400
300 Purchased Professional and Technical Services	10,250
400 Purchased Property Services	794,500
500 Other Purchased Services	125,000
600 Supplies	367,250
700 Property	9,000
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	**$3,566,400**
2700 Student Transportation Services	
100 Personnel Services - Salaries	65,325
200 Personnel Services - Employee Benefits	62,000
400 Purchased Property Services	1,000
500 Other Purchased Services	2,547,250
600 Supplies	47,000

Description	Amount
Total Student Transportation Services	**$2,722,575**
2800 Support Services - Central	
100 Personnel Services - Salaries	350,000
200 Personnel Services - Employee Benefits	317,700
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	1,000
500 Other Purchased Services	41,000
600 Supplies	63,500
700 Property	15,000
800 Other Objects	500
Total Support Services - Central	**$793,700**
2900 Other Support Services	
500 Other Purchased Services	250
Total Other Support Services	**$250**
Total Support Services	**$13,136,765**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	82,750
200 Personnel Services - Employee Benefits	40,500
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	16,500
500 Other Purchased Services	39,250
600 Supplies	14,500
800 Other Objects	9,500
Total Student Activities	**$204,500**
3300 Community Services	
100 Personnel Services - Salaries	7,600
200 Personnel Services - Employee Benefits	2,350
600 Supplies	3,250
800 Other Objects	14,000
Total Community Services	**$27,200**
Total Operation of Non-Instructional Services	**$231,700**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	22,500
Total Facilities Acquisition, Construction and Improvement Services	**$22,500**
Total Facilities Acquisition, Construction and Improvement Services	**$22,500**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	755,000
900 Other Uses of Funds	1,425,000
Total Debt Service / Other Expenditures and Financing Uses	**$2,180,000**

Description	Amount
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,035,000
Total Interfund Transfers - Out	**$1,035,000**
Total Other Expenditures and Financing Uses	**$3,215,000**
TOTAL EXPENDITURES	**$42,136,965**

Cash and Short-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	3,360,000	2,760,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	2,700,000	700,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	450,000	450,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$6,510,000**	**$3,910,000**

Long-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$6,510,000**	**$3,910,000**

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
General Fund		
0510 Bonds Payable	21,940,069	20,349,558
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	860,000	875,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,365,000	8,534,200
0599 Other Noncurrent Liabilities		
Total General Fund	**$31,165,069**	**$29,758,758**
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

Long-Term Indebtedness	**06/30/2026 Estimate**	**06/30/2027 Projection**
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

Long-Term Indebtedness	**06/30/2026 Estimate**	**06/30/2027 Projection**
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	**$31,165,069**	**$29,758,758**

Short-Term Payables	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	**$31,165,069**	**$29,758,758**

Account	Description	Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	
0830	Committed Fund Balance	200,000
0840	Assigned Fund Balance	600,000
0850	Unassigned Fund Balance	1,123,940
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$1,923,940**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$1,923,940**