FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 04/27/2026

Carol E. Weyandt — 4/29/26
President of the Board - Original Signature Required — Date

Lynda R. Lash — 4/29/2026
Secretary of the Board - Original Signature Required — Date

Patrick T. Wintz — 4/29/26
Chief School Administrator - Original Signature Required — Date

Kristen Wallace — (610)916-5444 Extn :
Contact Person — Telephone — Extension

kwallace@schuylkillvalley.org
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Schuylkill Valley SD	Berks	114067503

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	$50735730
Ending Unassigned Fund Balance	$2592602
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.11%

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
Patrick T. Wint	04/29/26

DUE DATE: AUGUST 15, 2026

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET

(03/2006)

24 PS 6-687(a)(1)

School District Name :	County :	AUN Number :
Schuylkill Valley SD	Berks	114067503

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
Carol E. Weyandt	4/29/26

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

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		
0840 Assigned Fund Balance	50,000	
0850 Unassigned Fund Balance	2,542,602	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$2,592,602**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	37,065,191	
7000 Revenue from State Sources	13,282,375	
8000 Revenue from Federal Sources	388,164	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$50,735,730**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$53,328,332**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	30,691,910
6112	Interim Real Estate Taxes	510,490
6113	Public Utility Realty Taxes	30,000
6114	Payments in Lieu of Current Taxes - State / Local	1,600
6150	Current Act 511 Taxes - Proportional Assessments	3,641,731
6400	Delinquencies on Taxes Levied / Assessed by the LEA	405,000
6500	Earnings on Investments	510,000
6700	Revenues from LEA Activities	95,500
6800	Revenues from Intermediary Sources / Pass-Through Funds	508,960
6910	Rentals	25,000
6920	Contributions and Donations from Private Sources	25,000
6940	Tuition from Patrons	350,000
6990	Refunds and Other Miscellaneous Revenue	270,000
REVENUE FROM LOCAL SOURCES		**$37,065,191**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	4,507,788
7112	Basic Education Funding-Social Security	727,482
7160	Tuition for Orphans Subsidy	150,000
7271	Special Education funds for School-Aged Pupils	1,493,857
7311	Pupil Transportation Subsidy	1,043,987
7312	Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	50,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	38,000
7340	State Property Tax Reduction Allocation	1,150,500
7360	Safe Schools	300,000
7505	Ready to Learn Block Grant	297,972
7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	35,000
7820	State Share of Retirement Contributions	3,437,789
REVENUE FROM STATE SOURCES		**$13,282,375**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	300,000
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	70,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	18,164
REVENUE FROM FEDERAL SOURCES	**$388,164**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**50,735,730**

Act 1 Index (current): 4.3%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$30,691,910**
Amount of Tax Relief for Homestead Exclusions	**$1,150,500**
Total Approx. Tax Revenue:	**$31,842,410**
Approx. Tax Levy for Tax Rate Calculation:	**$32,468,776**

		Berks	**Total**
I.	**2025-26 Data**		
	a. Assessed Value	$1,135,303,600	$1,135,303,600
	b. Real Estate Mills	27.8200	
	2026-27 Data		
	c. 2024 STEB Market Value	$1,968,406,854	$1,968,406,854
	d. Assessed Value	$1,132,500,000	$1,132,500,000
	e. Assessed Value of New Constr/ Renov	$0	$0
II.	**2025-26 Calculations**		
	f. 2025-26 Tax Levy (a * b)	$31,584,146	$31,584,146
	2026-27 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$31,584,146	$31,584,146
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	27.8200	
III.	**Calculation of Tax Rates and Levies Generated**		
	j. Weighted Avg. Collection Percentage	98.00000%	98.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$32,468,776	$32,468,776
	l. 2026-27 Real Estate Tax Rate (k / d * 1000)	**28.6700**	
	m. Tax Levy Generated by Mills (l / 1000 * d)	$32,468,775	$32,468,775
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$31,318,275
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$30,691,910

Act 1 Index (current): 4.3%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$30,691,910**
Amount of Tax Relief for Homestead Exclusions	**$1,150,500**
Total Approx. Tax Revenue:	**$31,842,410**
Approx. Tax Levy for Tax Rate Calculation:	**$32,468,776**

		Berks	**Total**
	Index Maximums		
	p. Maximum Mills Based On Index	29.0162	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	$32,860,847	$32,860,847
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If l > p Then No)		
	t. Tax Levy In Excess of Index	$0	$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	$0	$0
	(t * Est. Pct. Collection)		

	Information Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	$10,047.09	
V.	Number of Homestead/Farmstead Properties	3687	3687
	Median Assessed Value of Homestead Properties		$150,000

Act 1 Index (current): 4.3%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$30,691,910**
Amount of Tax Relief for Homestead Exclusions	**$1,150,500**
Total Approx. Tax Revenue:	**$31,842,410**
Approx. Tax Levy for Tax Rate Calculation:	**$32,468,776**

	Berks		**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,150,500	Lowering RE Tax Rate $0	$1,150,500
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0		$0
Amount of Tax Relief from State/Local Sources			**$1,150,500**

Local Education Agency Tax Data
REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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
Berks	1,132,500,000	28.6700	32,468,775						98.00000%		
Totals:	**1,132,500,000**		**32,468,775**	-	1,150,500	=	31,318,275	X	98.00000%	=	30,691,910

		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	$0.00	$0.00	0	0
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			**0**	**0**
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%	2,913,521	2,913,521
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	728,210	728,210
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			**3,641,731**	**3,641,731**
	Total Act 511, Current Taxes				**3,641,731**
		Act 511 Tax Limit	**-->**	**1,968,406,854 X**	**12**	**23,620,882**
				Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2025-26 (Rebalanced)	Tax Rate Charged in: 2026-27	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2025-26 (Rebalanced)	Additional Tax Rate Charged in: 2026-27	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Berks	27.8200	28.6700	3.06%	Yes	4.3%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,710,652
1200 Special Programs - Elementary / Secondary	6,911,494
1300 Vocational Education	855,508
1400 Other Instructional Programs - Elementary / Secondary	560,900
Total Instruction	**$29,038,554**
2000 Support Services	
2100 Support Services - Students	1,986,987
2200 Support Services - Instructional Staff	1,901,625
2300 Support Services - Administration	2,842,419
2400 Support Services - Pupil Health	342,987
2500 Support Services - Business	683,210
2600 Operation and Maintenance of Plant Services	2,992,513
2700 Student Transportation Services	2,845,355
2800 Support Services - Central	2,329,456
Total Support Services	**$15,924,552**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,874,210
Total Operation of Non-Instructional Services	**$1,874,210**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,166,324
5900 Budgetary Reserve	732,090
Total Other Expenditures and Financing Uses	**$3,898,414**
Total Estimated Expenditures and Other Financing Uses	**$50,735,730**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	11,372,219
200 Personnel Services - Employee Benefits	7,090,497
300 Purchased Professional and Technical Services	14,314
400 Purchased Property Services	67,322
500 Other Purchased Services	1,705,588
600 Supplies	425,175
700 Property	14,000
800 Other Objects	21,537
Total Regular Programs - Elementary / Secondary	**$20,710,652**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,232,896
200 Personnel Services - Employee Benefits	2,108,488
300 Purchased Professional and Technical Services	289,350
400 Purchased Property Services	1,000
500 Other Purchased Services	1,268,160
600 Supplies	11,600
Total Special Programs - Elementary / Secondary	**$6,911,494**
1300 Vocational Education	
500 Other Purchased Services	855,508
Total Vocational Education	**$855,508**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	112,000
200 Personnel Services - Employee Benefits	53,100
300 Purchased Professional and Technical Services	348,000
500 Other Purchased Services	40,000
600 Supplies	7,800
Total Other Instructional Programs - Elementary / Secondary	**$560,900**
Total Instruction	**$29,038,554**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,152,810
200 Personnel Services - Employee Benefits	675,842
300 Purchased Professional and Technical Services	50,800
500 Other Purchased Services	48,660
600 Supplies	55,000
700 Property	2,500
800 Other Objects	1,375
Total Support Services - Students	**$1,986,987**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	722,224
200 Personnel Services - Employee Benefits	613,273
300 Purchased Professional and Technical Services	75,546

Description	Amount
500 Other Purchased Services	6,915
600 Supplies	482,167
800 Other Objects	1,500
Total Support Services - Instructional Staff	**$1,901,625**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,473,134
200 Personnel Services - Employee Benefits	915,205
300 Purchased Professional and Technical Services	178,000
400 Purchased Property Services	2,950
500 Other Purchased Services	151,750
600 Supplies	42,060
800 Other Objects	79,320
Total Support Services - Administration	**$2,842,419**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	172,954
200 Personnel Services - Employee Benefits	135,204
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	670
500 Other Purchased Services	180
600 Supplies	18,519
800 Other Objects	460
Total Support Services - Pupil Health	**$342,987**
2500 Support Services - Business	
100 Personnel Services - Salaries	389,366
200 Personnel Services - Employee Benefits	247,494
300 Purchased Professional and Technical Services	4,750
500 Other Purchased Services	8,500
600 Supplies	31,100
800 Other Objects	2,000
Total Support Services - Business	**$683,210**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	892,654
200 Personnel Services - Employee Benefits	662,265
400 Purchased Property Services	586,118
500 Other Purchased Services	1,540
600 Supplies	828,336
700 Property	16,600
800 Other Objects	5,000
Total Operation and Maintenance of Plant Services	**$2,992,513**
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	2,830,655
600 Supplies	9,500
800 Other Objects	200
Total Student Transportation Services	**$2,845,355**

Description	Amount
2800 Support Services - Central	
100 Personnel Services - Salaries	679,522
200 Personnel Services - Employee Benefits	446,115
300 Purchased Professional and Technical Services	127,729
500 Other Purchased Services	110,790
600 Supplies	432,534
700 Property	532,166
800 Other Objects	600
Total Support Services - Central	**$2,329,456**
Total Support Services	**$15,924,552**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,060,530
200 Personnel Services - Employee Benefits	312,393
300 Purchased Professional and Technical Services	151,372
400 Purchased Property Services	40,000
500 Other Purchased Services	151,700
600 Supplies	123,315
700 Property	14,200
800 Other Objects	20,700
Total Student Activities	**$1,874,210**
Total Operation of Non-Instructional Services	**$1,874,210**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,051,324
900 Other Uses of Funds	2,115,000
Total Debt Service / Other Expenditures and Financing Uses	**$3,166,324**
5900 Budgetary Reserve	
800 Other Objects	732,090
Total Budgetary Reserve	**$732,090**
Total Other Expenditures and Financing Uses	**$3,898,414**
TOTAL EXPENDITURES	**$50,735,730**

Cash and Short-Term Investments	06/30/2026 Estimate	06/30/2027 Projection
General Fund	11,500,000	11,000,000
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		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	1,000,000
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	**$12,500,000**	**$12,000,000**

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	**$12,500,000**	**$12,000,000**

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
General Fund		
0510 Bonds Payable	14,200,000	11,034,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	540,000	530,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,200,000	6,400,000
0599 Other Noncurrent Liabilities		
Total General Fund	**$20,940,000**	**$17,964,000**
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	**$20,940,000**	**$17,964,000**

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	4,000,000	3,000,000
Other Capital Projects Fund	21,000,000	22,000,000
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	**$25,000,000**	**$25,000,000**
TOTAL INDEBTEDNESS	**$45,940,000**	**$42,964,000**

Juveniles Incarcerated Expenditures: Budget Summary

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	89,080	253,537
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	**$89,080**	**$253,537**
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff	1,339	3,811
2300 Support Services - Administration	4,195	11,942
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services	382	1,088
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services	**$5,916**	**$16,841**
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out	7,579	21,571
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses	**$7,579**	**$21,571**
Total Estimated Expenditures and Other Financing Uses	**$102,575**	**$291,949**

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 Vocational Education		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
100 Personnel Services - Salaries	45,479	129,441
200 Personnel Services - Employee Benefits	41,003	116,703
300 Purchased Professional and Technical Services	160	455
400 Purchased Property Services	718	2,042
500 Other Purchased Services	1,222	3,478
600 Supplies	442	1,258
700 Property		
800 Other Objects	56	160
Total Other Instructional Programs - Elementary / Secondary	**$89,080**	**$253,537**
1500 Nonpublic School Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

Description	Nonspecial Education	Special Education
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 Adult Education Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	**$89,080**	**$253,537**
2000 Support Services		
2100 Support Services - Students		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Students		
2200 Support Services - Instructional Staff		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits	1,079	3,071

Description	Nonspecial Education	Special Education
300 Purchased Professional and Technical Services	260	740
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Instructional Staff	**$1,339**	**$3,811**
2300 Support Services - Administration		
100 Personnel Services - Salaries	1,621	4,612
200 Personnel Services - Employee Benefits	1,027	2,927
300 Purchased Professional and Technical Services	1,495	4,255
400 Purchased Property Services		
500 Other Purchased Services	52	148
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Administration	**$4,195**	**$11,942**
2400 Support Services - Pupil Health		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Pupil Health		
2500 Support Services - Business		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Business		
2600 Operation and Maintenance of Plant Services		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	382	1,088
600 Supplies		
700 Property		
800 Other Objects		

Description	Nonspecial Education	Special Education
Total Operation and Maintenance of Plant Services	**$382**	**$1,088**
2700 Student Transportation Services		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Student Transportation Services		
2800 Support Services - Central		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Central		
2900 Other Support Services		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Support Services		
Total Support Services	**$5,916**	**$16,841**
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
800 Other Objects		
900 Other Uses of Funds		
Total Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
900 Other Uses of Funds	7,579	21,571
Total Interfund Transfers - Out	**$7,579**	**$21,571**
5300 Transfers Out to Component Units/Primary Governments		
900 Other Uses of Funds		
Total Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		

Description	Nonspecial Education	Special Education
800 Other Objects		
900 Other Uses of Funds		
Total Special and Extraordinary Items		
5900 Budgetary Reserve		
800 Other Objects		
Total Budgetary Reserve		
Total Other Expenditures and Financing Uses	**$7,579**	**$21,571**
TOTAL EXPENDITURES	**$102,575**	**$291,949**

Juveniles Incarcerated Revenues: Budget Summary

	Nonspecial Education	Special Education
7000 Revenue from State Sources		
Total Revenue from State Sources	**$11,654**	**$33,170**
TOTAL REVENUES	**$11,654**	**$33,170**

	Nonspecial Education	Special Education
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	2,162	6,153
7820 State Share of Retirement Contributions	9,492	27,017
Total Revenue from State Sources	**$11,654**	**$33,170**
TOTAL REVENUES	**$11,654**	**$33,170**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,592,602
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$2,592,602**
5900 Budgetary Reserve	**732,090**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$3,324,692**