

PINE GROVE AREA SCHOOL DISTRICT

2026-2027 PROPOSED FINAL BUDGET

	2026-2027 Preliminary Proposed Budget As of 5-5-2026	2025-2026 Final Budget	% Increase (Decrease)
ELEMENTARY SCHOOL	59,550.00	51,550.00	0.16
MIDDLE SCHOOL	75,530.00	74,620.00	0.01
HIGH SCHOOL	175,000.00	165,000.00	0.06
SPECIAL EDUCATION	70,465.00	71,325.00	(0.01)
CURRICULUM	162,500.00	162,500.00	-
GROUND	49,830.00	49,830.00	-
MAINTENANCE	833,868.00	792,470.00	0.05
TECHNOLOGY	581,250.00	509,020.00	0.14
SCHOOL SAFETY	100,000.00	100,000.00	-
MISC	5,524,921.00	5,285,635.00	0.05
ATHLETIC TRAINER	84,000.00	80,000.00	0.05
ATHLETICS	207,361.00	194,365.00	0.07
PAYROLL	22,693,635.00	21,452,580.00	0.06
TRANSFER TO CAPITAL PROJECTS	1,247,800.00	2,226,805.00	(0.44)
TOTAL EXPENDITURES	\$ 31,865,710.00	\$ 31,215,700.00	0.02
LOCAL	15,484,639.00	14,881,425.00	0.04
STATE	15,688,580.00	14,145,595.00	0.11
FEDERAL	692,491.00	688,680.00	0.01
TRANSFER FROM BIG LOTS CONTINGENCY	-	1,500,000.00	
TOTAL REVENUES	31,865,710.00	31,215,700.00	0.02
CURRENT EXCESS (DEFICIT)	\$ -	\$ -	

**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 : Pine Grove Area SD	County : Schuylkill	AUN Number : 129546003
---	-------------------------------	----------------------------------

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 5/21/2024
---	--------------------------

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

<u>ITEM</u>	<u>AMOUNTS</u>
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	107,094
0830 Committed Fund Balance	2,935,716
0840 Assigned Fund Balance	1,440,125
0850 Unassigned Fund Balance	2,723,487
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,099,328</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	15,484,639
7000 Revenue from State Sources	15,688,580
8000 Revenue from Federal Sources	692,491
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$31,865,710</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$38,965,038</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	11,718,492
6113 Public Utility Realty Taxes	20,000
6114 Payments in Lieu of Current Taxes - State / Local	30,000
6140 Current Act 511 Taxes - Flat Rate Assessments	29,750
6150 Current Act 511 Taxes - Proportional Assessments	2,665,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	410,000
6500 Earnings on Investments	225,000
6700 Revenues from LEA Activities	65,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	260,897
6910 Rentals	20,500
6990 Refunds and Other Miscellaneous Revenue	40,000

REVENUE FROM LOCAL SOURCES \$15,484,639

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	7,904,919
7160 Tuition for Orphans Subsidy	15,000
7271 Special Education funds for School-Aged Pupils	1,351,407
7292 Pre-K Counts	198,753
7311 Pupil Transportation Subsidy	835,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	29,000
7340 State Property Tax Reduction Allocation	1,019,506
7531 Ready to Learn-Foundation	1,006,307
7532 Ready to Learn-Adequacy Supplement	350,953
7810 State Share of Social Security and Medicare Taxes	612,735
7820 State Share of Retirement Contributions	2,365,000

REVENUE FROM STATE SOURCES \$15,688,580

REVENUE FROM FEDERAL SOURCES

8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	78,390
8514 Title I - Improving the Academic Achievement of the Disadvantaged	269,911
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	44,443
8517 Title IV - 21st Century Schools	19,747
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	275,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
--	-------

REVENUE FROM FEDERAL SOURCES	\$692,491
-------------------------------------	------------------

TOTAL ESTIMATED REVENUES AND OTHER SOURCES	31,865,710
---	-------------------

Act 1 Index (current): 4.7% | Act 1 Index (prior): 5.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$11,718,492
Amount of Tax Relief for Homestead Exclusions	<u>\$1,019,506</u>
Total Approx. Tax Revenue:	\$12,737,998
Approx. Tax Levy for Tax Rate Calculation:	\$13,353,690

Schuylkill

Total

2025-26 Data		
a. Assessed Value	\$276,161,890	\$276,161,890
b. Real Estate Mills	47.1670	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$929,842,337	\$929,842,337
d. Assessed Value	\$1,336,411,410	\$1,336,411,410
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$13,025,728	\$13,025,728
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$13,025,728	\$13,025,728
(f Total * g)		
i. Base Mills Subject to Index	9.7467	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment	Yes	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00825%	95.00825%
k. Tax Levy Needed	\$13,353,690	\$13,353,690
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	9.9922	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,353,690	\$13,353,690
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,334,184
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,718,492
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.7% | Act 1 Index (prior): 5.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$11,718,492	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,019,506</u>	
Total Approx. Tax Revenue:	\$12,737,998	
Approx. Tax Levy for Tax Rate Calculation:	\$13,353,690	

Schuylkill

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	10.2730	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,728,954	\$13,728,954
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties	3155	3155
Median Assessed Value of Homestead Properties		\$226,700

Act 1 Index (current): 4.7% | Act 1 Index (prior): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,718,492
Amount of Tax Relief for Homestead Exclusions	<u>\$1,019,506</u>
Total Approx. Tax Revenue:	\$12,737,998
Approx. Tax Levy for Tax Rate Calculation:	\$13,353,690
	Schuylkill Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,019,506	Lowering RE Tax Rate	\$0		\$1,019,506
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$1,019,506

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Schuylkill	1,336,411,410	9.9922	13,353,690			95.00825%	
Totals:	1,336,411,410		13,353,690	1,019,506	12,334,184	95.00825%	11,718,492

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	29,750
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 29,750 29,750

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,615,000	1,615,000
6152 Current Act 511 Occupation Taxes	0.57100	0.000	900,000	900,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	150,000	150,000
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 2,665,000 2,665,000

Total Act 511, Current Taxes 2,694,750

Act 511 Tax Limit -->	929,842,337	12	11,158,108
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u> Schuylkill	9.7467	9.9922	2.52%	Yes	5.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6152	Current Act 511 Occupation Taxes	0.57100	0.57100	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,866,108
1200 Special Programs - Elementary / Secondary	4,724,552
1300 Vocational Education	642,581
1400 Other Instructional Programs - Elementary / Secondary	20,950
1800 Pre-Kindergarten	90,559
Total Instruction	\$19,344,750
2000 Support Services	
2100 Support Services - Students	1,288,784
2200 Support Services - Instructional Staff	1,422,437
2300 Support Services - Administration	1,741,151
2400 Support Services - Pupil Health	397,697
2500 Support Services - Business	544,146
2600 Operation and Maintenance of Plant Services	2,610,114
2700 Student Transportation Services	1,872,234
2800 Support Services - Central	300,400
2900 Other Support Services	403,375
Total Support Services	\$10,580,338
3000 Operation of Non-Instructional Services	
3200 Student Activities	692,822
Total Operation of Non-Instructional Services	\$692,822
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	1,247,800
Total Other Expenditures and Financing Uses	\$1,247,800
Total Estimated Expenditures and Other Financing Uses	\$31,865,710

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,660,080
200 Personnel Services - Employee Benefits	5,141,116
300 Purchased Professional and Technical Services	390,000
400 Purchased Property Services	37,300
500 Other Purchased Services	1,034,950
600 Supplies	356,422
700 Property	226,900
800 Other Objects	19,340
Total Regular Programs - Elementary / Secondary	\$13,866,108
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,062,888
200 Personnel Services - Employee Benefits	1,637,799
500 Other Purchased Services	1,001,500
600 Supplies	21,265
800 Other Objects	1,100
Total Special Programs - Elementary / Secondary	\$4,724,552
1300 <u>Vocational Education</u>	
500 Other Purchased Services	642,581
Total Vocational Education	\$642,581
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
500 Other Purchased Services	20,650
600 Supplies	300
Total Other Instructional Programs - Elementary / Secondary	\$20,950
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	53,390
200 Personnel Services - Employee Benefits	37,169
Total Pre-Kindergarten	\$90,559
Total Instruction	\$19,344,750
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	704,213
200 Personnel Services - Employee Benefits	535,773
300 Purchased Professional and Technical Services	1,750
400 Purchased Property Services	7,150
600 Supplies	13,455
800 Other Objects	26,443
Total Support Services - Students	\$1,288,784
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	638,536
200 Personnel Services - Employee Benefits	375,451
300 Purchased Professional and Technical Services	118,350

2026-2027 Final General Fund Budget

LEA : 129546003 Pine Grove Area SD

Printed 5/21/2026 7:37:25 PM

Page - 2 of 3

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	23,750
500 Other Purchased Services	68,150
600 Supplies	184,100
700 Property	10,000
800 Other Objects	4,100
Total Support Services - Instructional Staff	\$1,422,437
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	823,018
200 Personnel Services - Employee Benefits	612,133
300 Purchased Professional and Technical Services	199,500
400 Purchased Property Services	1,000
500 Other Purchased Services	80,750
600 Supplies	19,600
800 Other Objects	5,150
Total Support Services - Administration	\$1,741,151
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	185,430
200 Personnel Services - Employee Benefits	200,057
300 Purchased Professional and Technical Services	5,185
400 Purchased Property Services	850
500 Other Purchased Services	300
600 Supplies	4,900
700 Property	650
800 Other Objects	325
Total Support Services - Pupil Health	\$397,697
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	288,406
200 Personnel Services - Employee Benefits	248,640
400 Purchased Property Services	650
500 Other Purchased Services	2,000
600 Supplies	4,150
800 Other Objects	300
Total Support Services - Business	\$544,146
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,111,639
200 Personnel Services - Employee Benefits	598,777
300 Purchased Professional and Technical Services	31,990
400 Purchased Property Services	355,660
500 Other Purchased Services	111,485
600 Supplies	396,208
700 Property	4,100
800 Other Objects	255
Total Operation and Maintenance of Plant Services	\$2,610,114
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	57,658

2026-2027 Final General Fund Budget

LEA : 129546003 Pine Grove Area SD

Printed 5/21/2026 7:37:25 PM

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	63,576
500 Other Purchased Services	1,751,000
Total Student Transportation Services	\$1,872,234
2800 Support Services - Central	
100 Personnel Services - Salaries	200,000
200 Personnel Services - Employee Benefits	100,000
300 Purchased Professional and Technical Services	200
500 Other Purchased Services	200
Total Support Services - Central	\$300,400
2900 Other Support Services	
300 Purchased Professional and Technical Services	400,000
500 Other Purchased Services	3,375
Total Other Support Services	\$403,375
Total Support Services	\$10,580,338
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	335,639
200 Personnel Services - Employee Benefits	109,822
300 Purchased Professional and Technical Services	126,020
400 Purchased Property Services	14,600
500 Other Purchased Services	3,000
600 Supplies	69,596
700 Property	17,000
800 Other Objects	17,145
Total Student Activities	\$692,822
Total Operation of Non-Instructional Services	\$692,822
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,247,800
Total Interfund Transfers - Out	\$1,247,800
Total Other Expenditures and Financing Uses	\$1,247,800
TOTAL EXPENDITURES	\$31,865,710

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	7,500,000	7,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	3,250,000	3,250,000
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 Cash and Short-Term Investments	\$10,750,000	\$10,750,000
--	---------------------	---------------------

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 **\$10,750,000** **\$10,750,000**

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

General 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 General Fund

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

Short-Term Payables

06/30/2026 Estimate

06/30/2027 Projection

General Fund	200,000	200,000
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		
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	\$200,000	\$200,000
TOTAL INDEBTEDNESS	\$200,000	\$200,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	107,094
0830 Committed Fund Balance	2,935,716
0840 Assigned Fund Balance	1,440,125
0850 Unassigned Fund Balance	2,723,487
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,099,328

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,206,422
--	--------------------