



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

24 PS 6-688

(10/2010)

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

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

No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-8-2026
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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)

<b>School District Name :</b> Schuylkill Valley SD	<b>County :</b> Berks	<b>AUN Number :</b> 114067503
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> <i>Carol E. Heyandt</i>	<b>DATE</b> <i>4/29/26</i>
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**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Unanticipated special education students, transportation, and substitute staff as needed.
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.	One month of expenditures plus unanticipated expenditures of additional staff, special education services, legal fees, and contracted services.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
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
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$2,592,602</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	37,186,257
7000 Revenue from State Sources	13,161,309
8000 Revenue from Federal Sources	388,164
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$50,735,730</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$53,328,332</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	30,810,554
6112 Interim Real Estate Taxes	512,912
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
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$37,186,257</b>
<b>REVENUE FROM STATE SOURCES</b>	
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	1,029,434
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
<b>REVENUE FROM STATE SOURCES</b>	<b>\$13,161,309</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
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

<b>REVENUE FROM FEDERAL SOURCES</b>	
8517 Title IV - 21st Century Schools	18,164
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$388,164</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>50,735,730</b>

Act 1 Index (current): 4.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$30,810,554</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$1,029,434</u></b>
Total Approx. Tax Revenue:	<b>\$31,839,988</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$32,468,775</b>

Berks

Total

<b>2025-26 Data</b>		
a. Assessed Value	\$1,135,303,600	\$1,135,303,600
b. Real Estate Mills	27.8200	
<b>I. 2026-27 Data</b>		
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
<b>2025-26 Calculations</b>		
f. 2025-26 Tax Levy	\$31,584,146	\$31,584,146
(a * b)		
<b>2026-27 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$31,584,146	\$31,584,146
(f Total * g)		
i. Base Mills Subject to Index	27.8200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	98.00000%	98.00000%
k. Tax Levy Needed	\$32,468,775	\$32,468,775
(Approx. Tax Levy * g)		
<b>I. 2026-27 Real Estate Tax Rate</b>	<b>28.6700</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$32,468,775	\$32,468,775
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$31,439,341
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$30,810,554
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$30,810,554</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,029,434</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$31,839,988</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$32,468,775</b>	
	<b>Berks</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	29.0162	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$32,860,847	\$32,860,847
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$9,851.06	
Number of Homestead/Farmstead Properties	3645	3645
Median Assessed Value of Homestead Properties		\$150,000

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Act 1 Index (current): 4.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$30,810,554</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,029,434</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$31,839,988</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$32,468,775</b>

<b>Berks</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,029,434	Lowering RE Tax Rate	\$0	\$1,029,434
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,029,434</b>

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>
Berks	1,132,500,000	28.6700	32,468,775			98.00000%	
<b>Totals:</b>	<b>1,132,500,000</b>		<b>32,468,775</b>	1,029,434 =	31,439,341 X	98.00000% =	30,810,554

	<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	\$0.00	\$0.00	0
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 0 0**

	<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%	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**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,968,406,854 X</b>	<b>12</b>	<b>23,620,882</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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>									
	Berks	27.8200	28.6700	3.06%	Yes	4.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
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
<b>Total Instruction</b>	<b>\$29,038,554</b>
<b>2000 Support Services</b>	
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
<b>Total Support Services</b>	<b>\$15,924,552</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,874,210
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,874,210</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,166,324
5900 Budgetary Reserve	732,090
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,898,414</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$50,735,730</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
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
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$20,710,652</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
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
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,911,494</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	855,508
<b>Total Vocational Education</b>	<b>\$855,508</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
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
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$560,900</b>
<b>Total Instruction</b>	<b>\$29,038,554</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
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
<b>Total Support Services - Students</b>	<b>\$1,986,987</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	722,224
200 Personnel Services - Employee Benefits	613,273
300 Purchased Professional and Technical Services	75,546

## 2026-2027 Final General Fund Budget

LEA : 114067503 Schuylkill Valley SD

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	6,915
600 Supplies	482,167
800 Other Objects	1,500
<b>Total Support Services - Instructional Staff</b>	<b>\$1,901,625</b>
<b>2300 Support Services - Administration</b>	
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
<b>Total Support Services - Administration</b>	<b>\$2,842,419</b>
<b>2400 Support Services - Pupil Health</b>	
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
<b>Total Support Services - Pupil Health</b>	<b>\$342,987</b>
<b>2500 Support Services - Business</b>	
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
<b>Total Support Services - Business</b>	<b>\$683,210</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
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
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,992,513</b>
<b>2700 Student Transportation Services</b>	
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	2,830,655
600 Supplies	9,500
800 Other Objects	200
<b>Total Student Transportation Services</b>	<b>\$2,845,355</b>

<u>Description</u>	<u>Amount</u>
<b>2800 Support Services - Central</b>	
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
<b>Total Support Services - Central</b>	<b>\$2,329,456</b>
<b>Total Support Services</b>	<b>\$15,924,552</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
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
<b>Total Student Activities</b>	<b>\$1,874,210</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,874,210</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,051,324
900 Other Uses of Funds	2,115,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,166,324</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	732,090
<b>Total Budgetary Reserve</b>	<b>\$732,090</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,898,414</b>
<b>TOTAL EXPENDITURES</b>	<b>\$50,735,730</b>

**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		

<b>Total Cash and Short-Term Investments</b>	<b>\$12,500,000</b>	<b>\$12,000,000</b>
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**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**

<b>General Fund</b>		
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		
<b>Total General Fund</b>	<b>\$20,940,000</b>	<b>\$17,964,000</b>

**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**

<b>Total Long-Term Indebtedness</b>	<b>\$20,940,000</b>	<b>\$17,964,000</b>
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**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		
<b>Total Short-Term Payables</b>	<b>\$25,000,000</b>	<b>\$25,000,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$45,940,000</b>	<b>\$42,964,000</b>

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
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		
<b>Total Instruction</b>	<b>\$89,080</b>	<b>\$253,537</b>
<b>2000 Support Services</b>		
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		
<b>Total Support Services</b>	<b>\$5,916</b>	<b>\$16,841</b>
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
<b>Total Operation of Non-Instructional Services</b>		
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		
<b>5000 Other Expenditures and Financing Uses</b>		
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		
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,579</b>	<b>\$21,571</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$102,575</b>	<b>\$291,949</b>

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>		
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		
<b>Total Regular Programs - Elementary / Secondary</b>		
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
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		
<b>Total Special Programs - Elementary / Secondary</b>		
<b>1300 <u>Vocational Education</u></b>		
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		
<b>Total Vocational Education</b>		
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
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
<b>Total Other Instructional Programs - Elementary / Secondary</b>		
	<b>\$89,080</b>	<b>\$253,537</b>
<b>1500 <u>Nonpublic School Programs</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Nonpublic School Programs</b>		
<b>1600 <u>Adult Education Programs</u></b>		
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		
<b>Total Adult Education Programs</b>		
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>		
500 Other Purchased Services		
600 Supplies		
<b>Total Higher Education Programs for Secondary Students</b>		
<b>1800 <u>Pre-Kindergarten</u></b>		
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		
<b>Total Pre-Kindergarten</b>		
<b>Total Instruction</b>	<b>\$89,080</b>	<b>\$253,537</b>
<b>2000 <u>Support Services</u></b>		
<b>2100 <u>Support Services - Students</u></b>		
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		
<b>Total Support Services - Students</b>		
<b>2200 <u>Support Services - Instructional Staff</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
300 Purchased Professional and Technical Services	260	740
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Support Services - Instructional Staff</b>	<b>\$1,339</b>	<b>\$3,811</b>
<b>2300 Support Services - Administration</b>		
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		
<b>Total Support Services - Administration</b>	<b>\$4,195</b>	<b>\$11,942</b>
<b>2400 Support Services - Pupil Health</b>		
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		
<b>Total Support Services - Pupil Health</b>		
<b>2500 Support Services - Business</b>		
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		
<b>Total Support Services - Business</b>		
<b>2600 Operation and Maintenance of Plant Services</b>		
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		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$382</b>	<b>\$1,088</b>
<b>2700 <u>Student Transportation Services</u></b>		
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		
<b>Total Student Transportation Services</b>		
<b>2800 <u>Support Services - Central</u></b>		
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		
<b>Total Support Services - Central</b>		
<b>2900 <u>Other Support Services</u></b>		
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		
<b>Total Other Support Services</b>		
<b>Total Support Services</b>	<b>\$5,916</b>	<b>\$16,841</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>		
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>		
800 Other Objects		
900 Other Uses of Funds		
<b>Total Debt Service / Other Expenditures and Financing Uses</b>		
<b>5200 <u>Interfund Transfers - Out</u></b>		
900 Other Uses of Funds	7,579	21,571
<b>Total Interfund Transfers - Out</b>	<b>\$7,579</b>	<b>\$21,571</b>
<b>5300 <u>Transfers Out to Component Units/Primary Governments</u></b>		
900 Other Uses of Funds		
<b>Total Transfers Out to Component Units/Primary Governments</b>		
<b>5500 <u>Special and Extraordinary Items</u></b>		

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

	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>7000 Revenue from State Sources</b>		
<b>Total Revenue from State Sources</b>	<b>\$11,654</b>	<b>\$33,170</b>
<b>TOTAL REVENUES</b>	<b>\$11,654</b>	<b>\$33,170</b>

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

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
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,592,602</b>
<b>5900 Budgetary Reserve</b>	<b>732,090</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,324,692</b>