

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Michael Sokoloski

(570)372-2210

Extn :

Contact Person

Telephone

Extension

msokoloski@seal-pa.org

Email Address

PROPOSED FINAL BUDGET

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Selinsgrove Area SD	COUNTY : Snyder	AUN : 116557103
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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	\$53506435
Ending Unassigned Fund Balance	\$1940786
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.62%

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
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DUE DATE: AUGUST 15, 2026

**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 : Selinsgrove Area SD	County : Snyder	AUN Number : 116557103
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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.

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

PROPOSED FINAL BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$55,216.00 Function 2800, Object 200: \$908,195.00	Retiree Healthcare Expenses are included in Object 200
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budget reserve account is used as a contingency for any un-presented expenses or to offset a reduction in revenue during the fiscal year.
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.	Ending unassigned fund balance is used to offset future expenses and emergency fiscal needs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance is used as a reserve for offsetting future anticipated expense increases for real estate tax appeals, retiree healthcare, PSERS increases and instructional support positions.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Carryover balances for fifth grade outdoor education program.

PROPOSED FINAL 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	91,659
0820 Restricted Fund Balance	533,889
0830 Committed Fund Balance	8,664,428
0840 Assigned Fund Balance	69,369
0850 Unassigned Fund Balance	3,111,482
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$11,845,279</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	30,274,252
7000 Revenue from State Sources	21,216,486
8000 Revenue from Federal Sources	845,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$52,335,738</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$64,181,017</u>

PROPOSED FINAL BUDGET

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	18,503,252
6112 Interim Real Estate Taxes	59,000
6113 Public Utility Realty Taxes	26,000
6114 Payments in Lieu of Current Taxes - State / Local	50,000
6150 Current Act 511 Taxes - Proportional Assessments	9,925,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	427,000
6500 Earnings on Investments	575,000
6700 Revenues from LEA Activities	109,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	375,000
6910 Rentals	130,000
6940 Tuition from Patrons	9,500
6990 Refunds and Other Miscellaneous Revenue	85,000

REVENUE FROM LOCAL SOURCES \$30,274,252

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	9,922,741
7160 Tuition for Orphans Subsidy	30,000
7220 Vocational Education	75,000
7271 Special Education funds for School-Aged Pupils	1,819,537
7311 Pupil Transportation Subsidy	1,000,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,360,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	42,000
7340 State Property Tax Reduction Allocation	1,149,345
7531 Ready to Learn-Foundation	418,661
7532 Ready to Learn-Adequacy Supplement	850,000
7810 State Share of Social Security and Medicare Taxes	833,487
7820 State Share of Retirement Contributions	3,659,715

REVENUE FROM STATE SOURCES \$21,216,486

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	640,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	70,000
8517 Title IV - 21st Century Schools	35,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	90,000

PROPOSED FINAL BUDGET

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
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REVENUE FROM FEDERAL SOURCES	\$845,000
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	52,335,738
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PROPOSED FINAL BUDGET

Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$18,503,252
Amount of Tax Relief for Homestead Exclusions	<u>\$1,149,345</u>
Total Approx. Tax Revenue:	\$19,652,597
Approx. Tax Levy for Tax Rate Calculation:	\$20,423,566

Snyder

Total

2025-26 Data		
a. Assessed Value	\$276,022,270	\$276,022,270
b. Real Estate Mills	74.0000	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$1,850,459,383	\$1,850,459,383
d. Assessed Value	\$275,994,130	\$275,994,130
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$20,425,648	\$20,425,648
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$20,425,648	\$20,425,648
(f Total * g)		
i. Base Mills Subject to Index	74.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$20,423,566	\$20,423,566
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	74.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$20,423,566	\$20,423,566
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$19,274,221
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$18,503,252
(n * Est. Pct. Collection)		

PROPOSED FINAL BUDGET

Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$18,503,252
Amount of Tax Relief for Homestead Exclusions	<u>\$1,149,345</u>
Total Approx. Tax Revenue:	\$19,652,597
Approx. Tax Levy for Tax Rate Calculation:	\$20,423,566

Snyder

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	77.2560	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$21,322,203	\$21,322,203
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

PROPOSED FINAL BUDGET

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$3,313.79	
Number of Homestead/Farmstead Properties	4687	4687
Median Assessed Value of Homestead Properties		\$25,390

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$18,503,252
Amount of Tax Relief for Homestead Exclusions	<u>\$1,149,345</u>
Total Approx. Tax Revenue:	\$19,652,597
Approx. Tax Levy for Tax Rate Calculation:	\$20,423,566
	Snyder

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,149,345	Lowering RE Tax Rate	\$0	\$1,149,345
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,149,345

PROPOSED FINAL BUDGET

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>
Snyder	275,994,130	74.0000	20,423,566			96.00000%	
Totals:	275,994,130		20,423,566	1,149,345	19,274,221	96.00000%	18,503,252

	<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	1.600%	0.000%	9,500,000	9,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	425,000	425,000
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 9,925,000 9,925,000

Total Act 511, Current Taxes 9,925,000

Act 511 Tax Limit -->	1,850,459,383	12	22,205,513
	Market Value	Mills	(511 Limit)

PROPOSED FINAL BUDGET

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2025-26 (Rebalanced)	2026-27	Percent Change in Rate			2025-26 (Rebalanced)	2026-27	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Snyder	74.0000	74.0000	0.00%	Yes	4.4%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	1.600%	1.600%	0.00%	Yes	4.4%			
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.4%			

PROPOSED FINAL BUDGET

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	21,019,439
1200 Special Programs - Elementary / Secondary	6,933,067
1300 Vocational Education	2,731,280
1400 Other Instructional Programs - Elementary / Secondary	156,770
Total Instruction	\$30,840,556
2000 Support Services	
2100 Support Services - Students	2,815,296
2200 Support Services - Instructional Staff	2,416,099
2300 Support Services - Administration	2,800,723
2400 Support Services - Pupil Health	523,148
2500 Support Services - Business	546,959
2600 Operation and Maintenance of Plant Services	4,598,238
2700 Student Transportation Services	2,523,187
2800 Support Services - Central	990,911
Total Support Services	\$17,214,561
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,586,243
3300 Community Services	40,075
Total Operation of Non-Instructional Services	\$1,626,318
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	125,000
5200 Interfund Transfers - Out	3,500,000
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$3,825,000
Total Estimated Expenditures and Other Financing Uses	\$53,506,435

PROPOSED FINAL BUDGET

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	11,414,666
200 Personnel Services - Employee Benefits	7,768,745
300 Purchased Professional and Technical Services	19,021
400 Purchased Property Services	11,835
500 Other Purchased Services	1,506,135
600 Supplies	240,647
700 Property	57,290
800 Other Objects	1,100
Total Regular Programs - Elementary / Secondary	\$21,019,439
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,059,222
200 Personnel Services - Employee Benefits	1,870,735
300 Purchased Professional and Technical Services	571,100
400 Purchased Property Services	3,330
500 Other Purchased Services	1,381,550
600 Supplies	39,155
700 Property	3,500
800 Other Objects	4,475
Total Special Programs - Elementary / Secondary	\$6,933,067
1300 Vocational Education	
100 Personnel Services - Salaries	824,750
200 Personnel Services - Employee Benefits	548,289
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	6,000
500 Other Purchased Services	1,258,241
600 Supplies	87,000
700 Property	5,000
Total Vocational Education	\$2,731,280
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	38,000
200 Personnel Services - Employee Benefits	220
500 Other Purchased Services	118,550
Total Other Instructional Programs - Elementary / Secondary	\$156,770
Total Instruction	\$30,840,556
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,468,976
200 Personnel Services - Employee Benefits	1,223,540
300 Purchased Professional and Technical Services	86,500
500 Other Purchased Services	8,775
600 Supplies	25,205
800 Other Objects	2,300

PROPOSED FINAL BUDGET

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$2,815,296
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	776,508
200 Personnel Services - Employee Benefits	634,286
300 Purchased Professional and Technical Services	13,475
400 Purchased Property Services	23,050
500 Other Purchased Services	42,200
600 Supplies	490,220
700 Property	427,350
800 Other Objects	9,010
Total Support Services - Instructional Staff	\$2,416,099
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,371,244
200 Personnel Services - Employee Benefits	977,406
300 Purchased Professional and Technical Services	278,100
400 Purchased Property Services	550
500 Other Purchased Services	113,400
600 Supplies	29,600
700 Property	2,000
800 Other Objects	28,423
Total Support Services - Administration	\$2,800,723
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	309,000
200 Personnel Services - Employee Benefits	202,468
300 Purchased Professional and Technical Services	1,845
400 Purchased Property Services	200
600 Supplies	8,370
700 Property	600
800 Other Objects	665
Total Support Services - Pupil Health	\$523,148
2500 Support Services - Business	
100 Personnel Services - Salaries	269,550
200 Personnel Services - Employee Benefits	209,809
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	2,500
600 Supplies	2,100
700 Property	3,000
800 Other Objects	20,000
Total Support Services - Business	\$546,959
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,538,736
200 Personnel Services - Employee Benefits	1,218,302
300 Purchased Professional and Technical Services	21,400
400 Purchased Property Services	571,000
500 Other Purchased Services	118,300

PROPOSED FINAL BUDGET

<u>Description</u>	<u>Amount</u>
600 Supplies	968,500
700 Property	157,500
800 Other Objects	4,500
Total Operation and Maintenance of Plant Services	\$4,598,238
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	15,000
200 Personnel Services - Employee Benefits	10,087
300 Purchased Professional and Technical Services	65,000
500 Other Purchased Services	2,430,500
600 Supplies	2,000
700 Property	600
Total Student Transportation Services	\$2,523,187
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	55,216
200 Personnel Services - Employee Benefits	908,195
500 Other Purchased Services	27,500
Total Support Services - Central	\$990,911
Total Support Services	\$17,214,561
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	655,603
200 Personnel Services - Employee Benefits	266,740
300 Purchased Professional and Technical Services	137,500
400 Purchased Property Services	28,500
500 Other Purchased Services	186,700
600 Supplies	109,750
700 Property	115,125
800 Other Objects	86,325
Total Student Activities	\$1,586,243
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	32,500
200 Personnel Services - Employee Benefits	7,575
Total Community Services	\$40,075
Total Operation of Non-Instructional Services	\$1,626,318
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	125,000
Total Debt Service / Other Expenditures and Financing Uses	\$125,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	3,500,000
Total Interfund Transfers - Out	\$3,500,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000

PROPOSED FINAL BUDGET

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$3,825,000
TOTAL EXPENDITURES	\$53,506,435

PROPOSED FINAL BUDGET

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	10,000,000	8,800,000
Public Purpose (Expendable) Trust Fund	45,000	45,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	230,000	230,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,865,000	1,400,000
Other Capital Projects Fund		
Debt Service Fund	1,000,000	100,000
Food Service / Cafeteria Operations Fund	900,000	800,000
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	\$14,040,000	\$11,375,000

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		

PROPOSED FINAL BUDGET

Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

Permanent Fund

Total Long-Term Investments		
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TOTAL CASH AND INVESTMENTS	\$14,040,000	\$11,375,000
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PROPOSED FINAL BUDGET

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

General Fund		
0510 Bonds Payable	13,993,100	9,539,100
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	905,000	915,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	16,200,000	16,800,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$31,098,100	\$27,254,100

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		

PROPOSED FINAL BUDGET

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

PROPOSED FINAL BUDGET

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

PROPOSED FINAL BUDGET

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

PROPOSED FINAL BUDGET

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

\$31,098,100

\$27,254,100

PROPOSED FINAL BUDGET

Short-Term Payables

06/30/2026 Estimate

06/30/2027 Projection

General Fund	4,750,000	4,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	1,000	1,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	50,000	50,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	60,000	60,000
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 Short-Term Payables	\$4,861,000	\$4,611,000
TOTAL INDEBTEDNESS	\$35,959,100	\$31,865,100

PROPOSED FINAL BUDGET

Account Description	Amounts
0810 Nonspendable Fund Balance	91,659
0820 Restricted Fund Balance	533,889
0830 Committed Fund Balance	8,664,427
0840 Assigned Fund Balance	69,369
0850 Unassigned Fund Balance	1,940,786
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,674,582
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,500,130

PROPOSED FINAL BUDGET