

# FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/18/2025

President of the Board - Original Signature Required



Date

6/19/2025

Secretary of the Board - Original Signature Required



Date

6/19/2025

Chief School Administrator - Original Signature Required



Date

06/19/2025

Robert Amos

Contact Person

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**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2025-2026 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : North Schuylkill SD	COUNTY : Schuylkill	AUN : 129545003
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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 2025-2026 (compared to 2024-2025) ?

Yes

☐

No

☒

If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$39079725
Ending Unassigned Fund Balance	\$2005362
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.13%

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 06/19/2025
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DUE DATE: AUGUST 15, 2025

CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : North Schuylkill SD	County : Schuylkill	AUN Number : 129545003
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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 6/19/2025
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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>
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 balance will be used for unanticipated expenditures and future deficits
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 for funds designated/restricted.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is for future increases in retirement and health insurance expenditures.

<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	200,000
0840 Assigned Fund Balance	600,000
0850 Unassigned Fund Balance	1,940,260
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$2,740,260</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	14,444,146
7000 Revenue from State Sources	23,812,981
8000 Revenue from Federal Sources	887,700
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$39,144,827</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$41,885,087</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	9,189,746
6113 Public Utility Realty Taxes	11,500
6114 Payments in Lieu of Current Taxes - State / Local	13,900
6140 Current Act 511 Taxes - Flat Rate Assessments	24,000
6150 Current Act 511 Taxes - Proportional Assessments	2,680,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,525,000
6500 Earnings on Investments	300,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	470,000
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	150,000
6960 Services Provided Other Local Governmental Units / LEAs	25,000
6990 Refunds and Other Miscellaneous Revenue	10,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$14,444,146</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	11,824,000
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	2,100,000
7311 Pupil Transportation Subsidy	1,825,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	575,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	37,000
7340 State Property Tax Reduction Allocation	727,981
7505 Ready to Learn Block Grant	2,274,000
7810 State Share of Social Security and Medicare Taxes	725,000
7820 State Share of Retirement Contributions	3,700,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$23,812,981</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	569,700
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	75,000
8517 Title IV - 21st Century Schools	43,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$887,700</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>39,144,827</b>

Act 1 Index (current): 6.0%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(2)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$9,191,700		
Amount of Tax Relief for Homestead Exclusions	<u>\$727,981</u>		
Total Approx. Tax Revenue:	\$9,919,681		
Approx. Tax Levy for Tax Rate Calculation:	\$11,084,826		

	Columbia	Schuylkill	Total
2024-25 Data			
a. Assessed Value	\$8,990,916	\$219,297,440	\$228,288,356
b. Real Estate Mills	48.4000	48.4000	48.4000
I. 2025-26 Data			
c. 2023 STEB Market Value	\$24,447,294	\$552,476,534	\$576,923,828
d. Assessed Value	\$8,980,639	\$219,999,200	\$228,979,839
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2024-25 Calculations			
f. 2024-25 Tax Levy	\$435,160	\$10,613,996	\$11,049,156
(a * b)			
2025-26 Calculations			
g. Percent of Total Market Value	4.23753%	95.76247%	100.00000%
h. Rebalanced 2024-25 Tax Levy			\$11,049,156
(f Total * g)			
i. Base Mills Subject to Index	48.4000	48.4000	48.4000
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	88.75000%	88.75000%	88.75000%
k. Tax Levy Needed			\$11,084,826
(Approx. Tax Levy * g)			
I. 2025-26 Real Estate Tax Rate	48.4000	48.4000	48.4000
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$434,663	\$10,647,961	\$11,082,624
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$10,354,643
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$9,189,746
(n * Est. Pct. Collection)			

Act 1 Index (current): 6.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(2)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$9,191,700

Amount of Tax Relief for Homestead Exclusions

\$727,981

Total Approx. Tax Revenue:

\$9,919,681

Approx. Tax Levy for Tax Rate Calculation:

\$11,084,826

	Columbia	Schuylkill	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	51.3040	51.3040	51.3040
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$460,743	\$11,286,839	\$11,747,582
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$3,661.00	\$3,661.00	
Number of Homestead/Farmstead Properties	229	3890	4119
Median Assessed Value of Homestead Properties			\$23,965



Act 1 Index (current): 6.0%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(2)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$9,191,700		
Amount of Tax Relief for Homestead Exclusions	<u>\$727,981</u>		
Total Approx. Tax Revenue:	\$9,919,681		
Approx. Tax Levy for Tax Rate Calculation:	\$11,084,826		
	Columbia	Schuylkill	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$727,981	Lowering RE Tax Rate	\$0	\$727,981
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$727,981

CODE						
6111 <u>Current Real Estate Taxes</u>						
<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>Net Tax Revenue Generated By Mills</u>
Columbia	8,980,639	48.4000	434,663			88.75000%
Schuylkill	219,999,200	48.4000	10,647,961			88.75000%
Totals:	228,979,839		11,082,624	- 727,981 =	10,354,643 X	88.75000% = 9,189,746

		<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	\$5.00	\$0.00	24,000
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				24,000
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	1,775,000
6152	Current Act 511 Occupation Taxes	218.50000	0.000	715,000
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	190,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments				2,680,000
Total Act 511, Current Taxes				2,704,000
Act 511 Tax Limit -->		576,923,828 X	12	6,923,086
		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
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	Columbia	48.4000	48.4000	0.00%	Yes	6.0%				
	Schuylkill	48.4000	48.4000	0.00%	Yes	6.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.0%				
6152	Current Act 511 Occupation Taxes	218.50000	218.50000	0.00%	Yes	6.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.0%				

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<u>Description</u>		<u>Amount</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary		16,963,350
1200 Special Programs - Elementary / Secondary		5,392,250
1300 Vocational Education		750,000
1400 Other Instructional Programs - Elementary / Secondary		477,950
<b>Total Instruction</b>		<b>\$23,583,550</b>
<b>2000 Support Services</b>		
2100 Support Services - Students		1,691,000
2200 Support Services - Instructional Staff		609,425
2300 Support Services - Administration		2,176,200
2400 Support Services - Pupil Health		770,400
2500 Support Services - Business		561,900
2600 Operation and Maintenance of Plant Services		3,269,400
2700 Student Transportation Services		2,531,650
2800 Support Services - Central		725,250
2900 Other Support Services		750
<b>Total Support Services</b>		<b>\$12,335,975</b>
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		196,350
3300 Community Services		26,350
<b>Total Operation of Non-Instructional Services</b>		<b>\$222,700</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		22,500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		<b>\$22,500</b>
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service / Other Expenditures and Financing Uses		2,115,000
5200 Interfund Transfers - Out		800,000
<b>Total Other Expenditures and Financing Uses</b>		<b>\$2,915,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>\$39,079,725</b>

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<u>Description</u>		<u>Amount</u>
<b>1000 Instruction</b>		
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		7,671,500
200 Personnel Services - Employee Benefits		5,837,100
300 Purchased Professional and Technical Services		627,500
400 Purchased Property Services		59,000
500 Other Purchased Services		2,043,750
600 Supplies		630,500
700 Property		87,500
800 Other Objects		6,500
<b>Total Regular Programs - Elementary / Secondary</b>		<b>\$16,963,350</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		2,641,000
200 Personnel Services - Employee Benefits		2,117,750
300 Purchased Professional and Technical Services		554,500
400 Purchased Property Services		250
500 Other Purchased Services		14,750
600 Supplies		46,500
800 Other Objects		17,500
<b>Total Special Programs - Elementary / Secondary</b>		<b>\$5,392,250</b>
<b>1300 <u>Vocational Education</u></b>		
500 Other Purchased Services		750,000
<b>Total Vocational Education</b>		<b>\$750,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		81,500
200 Personnel Services - Employee Benefits		27,450
300 Purchased Professional and Technical Services		1,750
500 Other Purchased Services		364,750
600 Supplies		2,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>		<b>\$477,950</b>
<b>Total Instruction</b>		<b>\$23,583,550</b>
<b>2000 Support Services</b>		
<b>2100 <u>Support Services - Students</u></b>		
100 Personnel Services - Salaries		942,000
200 Personnel Services - Employee Benefits		699,000
300 Purchased Professional and Technical Services		29,000
400 Purchased Property Services		500
500 Other Purchased Services		5,500
600 Supplies		13,500
800 Other Objects		1,500
<b>Total Support Services - Students</b>		<b>\$1,691,000</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>		
100 Personnel Services - Salaries		304,000
200 Personnel Services - Employee Benefits		250,775

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	13,200
400	Purchased Property Services	6,000
500	Other Purchased Services	5,200
600	Supplies	27,250
800	Other Objects	3,000
<b>Total Support Services - Instructional Staff</b>		<b>\$609,425</b>
<b>2300 <u>Support Services - Administration</u></b>		
100	Personnel Services - Salaries	1,003,250
200	Personnel Services - Employee Benefits	789,400
300	Purchased Professional and Technical Services	264,850
400	Purchased Property Services	12,750
500	Other Purchased Services	45,950
600	Supplies	35,000
800	Other Objects	25,000
<b>Total Support Services - Administration</b>		<b>\$2,176,200</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	361,000
200	Personnel Services - Employee Benefits	352,200
300	Purchased Professional and Technical Services	39,500
400	Purchased Property Services	4,500
500	Other Purchased Services	1,200
600	Supplies	12,000
<b>Total Support Services - Pupil Health</b>		<b>\$770,400</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	261,000
200	Personnel Services - Employee Benefits	254,300
300	Purchased Professional and Technical Services	30,750
400	Purchased Property Services	6,250
500	Other Purchased Services	4,100
600	Supplies	2,750
800	Other Objects	2,750
<b>Total Support Services - Business</b>		<b>\$561,900</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	1,102,000
200	Personnel Services - Employee Benefits	992,050
300	Purchased Professional and Technical Services	7,750
400	Purchased Property Services	691,500
500	Other Purchased Services	124,850
600	Supplies	340,250
700	Property	9,000
800	Other Objects	2,000
<b>Total Operation and Maintenance of Plant Services</b>		<b>\$3,269,400</b>
<b>2700 <u>Student Transportation Services</u></b>		
100	Personnel Services - Salaries	60,000
200	Personnel Services - Employee Benefits	57,150

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	1,000
500 Other Purchased Services	2,362,500
600 Supplies	51,000
<b>Total Student Transportation Services</b>	<b>\$2,531,650</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	325,000
200 Personnel Services - Employee Benefits	284,250
300 Purchased Professional and Technical Services	5,500
400 Purchased Property Services	1,000
500 Other Purchased Services	34,500
600 Supplies	59,500
700 Property	15,000
800 Other Objects	500
<b>Total Support Services - Central</b>	<b>\$725,250</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	500
600 Supplies	250
<b>Total Other Support Services</b>	<b>\$750</b>
<b>Total Support Services</b>	<b>\$12,335,975</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	84,250
200 Personnel Services - Employee Benefits	37,450
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	15,000
500 Other Purchased Services	39,150
600 Supplies	11,500
800 Other Objects	7,500
<b>Total Student Activities</b>	<b>\$196,350</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	7,600
200 Personnel Services - Employee Benefits	2,250
600 Supplies	2,500
800 Other Objects	14,000
<b>Total Community Services</b>	<b>\$26,350</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$222,700</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	22,500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$22,500</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$22,500</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	755,000
900 Other Uses of Funds	1,360,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,115,000</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	800,000
<b>Total Interfund Transfers - Out</b>	<b>\$800,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,915,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$39,079,725</b>



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Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	3,290,000	3,360,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	2,500,000	1,200,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	375,000
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	400,000	400,000
Permanent Fund		
Total Cash and Short-Term Investments	\$6,590,000	\$5,335,000

Long-Term Investments

	06/30/2025 Estimate	06/30/2026 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		

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<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$6,590,000	\$5,335,000

LEA : 129545003     North Schuylkill SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	23,489,651	21,940,069
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	847,600	860,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,215,000	8,365,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$32,552,251</b>	<b>\$31,165,069</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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		
<b>Total Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
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		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
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		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
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		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
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		
<b>Total Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Private Purpose Trust Fund</b>		
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		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$32,552,251</b>	<b>\$31,165,069</b>

<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$32,552,251	\$31,165,069



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	200,000
0840 Assigned Fund Balance	600,000
0850 Unassigned Fund Balance	2,005,362
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,805,362
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,805,362