

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

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

Kathy S VanSchaick

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Contact Person

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northern Tioga SD	COUNTY : Tioga	AUN : 117596003
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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	\$46081274
Ending Unassigned Fund Balance	\$1748701
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.79%

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, 2025

FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

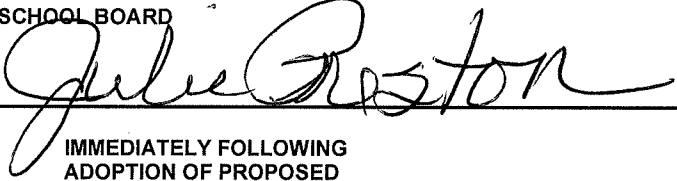
24 PS 6-687(a)(1)

(03/2006)

School District Name : Northern Tioga SD	County : Tioga	AUN Number : 117596003
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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 5/13/25
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$18,528.99 C x 2%: \$15,671.38</p>	We have 172 properties below the homestead farmstead exclusion
5280	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2400, Object 100: \$258,775.00 Function 2400, Object 200: \$270,991.00</p>	Health Insurance Package expense is greater than salary expense for health room technicians
5320	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2800, Object 100: \$2,037.00 Function 2800, Object 200: \$14,961.00</p>	Tuition for administrators and certified support staff professionals are included in object 240
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Working Capital
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.	Working Capital
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Retirement Reserve \$2,492,340; Capital Expenditure/Debt Service Reserve \$5,122,313; OPEB Reserve \$600,000; Health Insurance Reserve \$840,000; Special Education Reserve \$811,310; Technology Reserve \$876,280; Textbook Reserve \$550,000; COVID Reserve \$850,00

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	11,609,678
0850 Unassigned Fund Balance	3,778,434
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$15,388,112</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	14,864,564
7000 Revenue from State Sources	27,294,439
8000 Revenue from Federal Sources	1,205,339
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$43,364,342</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$58,752,454</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	9,360,788
6112 Interim Real Estate Taxes	30,000
6113 Public Utility Realty Taxes	11,500
6114 Payments in Lieu of Current Taxes - State / Local	36,500
6140 Current Act 511 Taxes - Flat Rate Assessments	19,876
6150 Current Act 511 Taxes - Proportional Assessments	3,040,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,050,000
6500 Earnings on Investments	757,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	440,000
6910 Rentals	4,400
6960 Services Provided Other Local Governmental Units / LEAs	3,500
6990 Refunds and Other Miscellaneous Revenue	111,000
REVENUE FROM LOCAL SOURCES	\$14,864,564
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	15,944,060
7160 Tuition for Orphans Subsidy	5,000
7240 Driver Education - Student	2,200
7271 Special Education funds for School-Aged Pupils	2,244,175
7311 Pupil Transportation Subsidy	1,605,236
7312 Nonpublic and Charter School Pupil Transportation Subsidy	2,695
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	265,800
7330 Health Services (Medical, Dental, Nurse, Act 25)	37,000
7340 State Property Tax Reduction Allocation	783,569
7505 Ready to Learn Block Grant	1,604,148
7810 State Share of Social Security and Medicare Taxes	800,556
7820 State Share of Retirement Contributions	4,000,000
REVENUE FROM STATE SOURCES	\$27,294,439
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	796,501
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	75,933
8517 Title IV - 21st Century Schools	168,923
8519 Title V - Flexibility and Accountability	19,982

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	144,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$1,205,339
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	43,364,342

Act 1 Index (current): 5.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,360,788	
Amount of Tax Relief for Homestead Exclusions	<u>\$783,569</u>	
Total Approx. Tax Revenue:	\$10,144,357	
Approx. Tax Levy for Tax Rate Calculation:	\$11,216,674	
	Tioga	Total

2024-25 Data		
a. Assessed Value	\$1,139,995,670	\$1,139,995,670
b. Real Estate Mills	9.4551	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$826,158,462	\$826,158,462
d. Assessed Value	\$1,151,751,110	\$1,151,751,110
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$10,778,773	\$10,778,773
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$10,778,773	\$10,778,773
(f Total * g)		
i. Base Mills Subject to Index	9.4551	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.72198%	89.72198%
k. Tax Levy Needed	\$11,216,674	\$11,216,674
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	9.7388	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,216,674	\$11,216,674
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$10,433,105
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,360,788
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,360,788	
Amount of Tax Relief for Homestead Exclusions	<u>\$783,569</u>	
Total Approx. Tax Revenue:	\$10,144,357	
Approx. Tax Levy for Tax Rate Calculation:	\$11,216,674	
	Tioga	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	10.0129	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$11,532,369	\$11,532,369
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$25,210.00	
Number of Homestead/Farmstead Properties	3267	3267
Median Assessed Value of Homestead Properties		\$148,850

Act 1 Index (current): 5.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$9,360,788
Amount of Tax Relief for Homestead Exclusions	<u>\$783,569</u>
Total Approx. Tax Revenue:	\$10,144,357
Approx. Tax Levy for Tax Rate Calculation:	\$11,216,674
	Tioga
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$783,569	Lowering RE Tax Rate	\$0	\$783,569
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$783,569

CODE									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Tioga	1,151,751,110	9.7388	11,216,674				89.72198%		
Totals:	1,151,751,110		11,216,674	-	783,569	=	10,433,105	X	89.72198% = 9,360,788
				<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>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00		0		0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00		19,876		19,876
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00		0		0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00		0		0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00		0		0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00		0		0
Total Current Act 511 Taxes – Flat Rate Assessments							19,876		19,876
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			1.200%	0.000%		2,800,000		2,800,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		240,000		240,000
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							3,040,000		3,040,000
Total Act 511, Current Taxes									3,059,876
Act 511 Tax Limit -->					826,158,462	X	12		9,913,902
					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	Current Real Estate Taxes									
	Tioga	9.4551	9.7388	3.01%	Yes	5.9%				
6120	Current Per Capita Taxes, Section 679					5.9%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes					5.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate					5.9%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.9%				
6144	Current Act 511 Trailer Taxes					5.9%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					5.9%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					5.9%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					5.9%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	5.9%				
6152	Current Act 511 Occupation Taxes					5.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.9%				
6154	Current Act 511 Amusement Taxes					5.9%				
6155	Current Act 511 Business Privilege Taxes					5.9%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					5.9%				
6157	Current Act 511 Mercantile Taxes					5.9%				
6159	Current Act 511 Taxes, Other Proportional Assessments					5.9%				

LEA : 117596003 Northern Tioga SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,600,627
1200 Special Programs - Elementary / Secondary	7,092,830
1300 Vocational Education	280,035
1400 Other Instructional Programs - Elementary / Secondary	206,969
Total Instruction	\$28,180,461
2000 Support Services	
2100 Support Services - Students	1,489,100
2200 Support Services - Instructional Staff	2,040,815
2300 Support Services - Administration	2,550,386
2400 Support Services - Pupil Health	550,357
2500 Support Services - Business	486,892
2600 Operation and Maintenance of Plant Services	3,700,908
2700 Student Transportation Services	2,446,805
2800 Support Services - Central	110,868
2900 Other Support Services	2,500
Total Support Services	\$13,378,631
3000 Operation of Non-Instructional Services	
3200 Student Activities	775,829
3300 Community Services	30,957
Total Operation of Non-Instructional Services	\$806,786
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	185,000
Total Facilities Acquisition, Construction and Improvement Services	\$185,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,177,044
5300 Transfers Out to Component Units/Primary Governments	525,500
5900 Budgetary Reserve	827,852
Total Other Expenditures and Financing Uses	\$3,530,396
Total Estimated Expenditures and Other Financing Uses	\$46,081,274

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,092,831
200 Personnel Services - Employee Benefits	7,400,835
300 Purchased Professional and Technical Services	76,820
400 Purchased Property Services	69,600
500 Other Purchased Services	2,193,555
600 Supplies	468,321
700 Property	298,060
800 Other Objects	605
Total Regular Programs - Elementary / Secondary	\$20,600,627
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,384,867
200 Personnel Services - Employee Benefits	3,048,429
300 Purchased Professional and Technical Services	263,500
400 Purchased Property Services	3,956
500 Other Purchased Services	360,150
600 Supplies	31,928
Total Special Programs - Elementary / Secondary	\$7,092,830
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	153,347
200 Personnel Services - Employee Benefits	118,638
400 Purchased Property Services	450
500 Other Purchased Services	2,300
600 Supplies	5,300
Total Vocational Education	\$280,035
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	51,889
200 Personnel Services - Employee Benefits	30,305
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	11,600
500 Other Purchased Services	95,450
600 Supplies	2,725
Total Other Instructional Programs - Elementary / Secondary	\$206,969
Total Instruction	\$28,180,461
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	818,865
200 Personnel Services - Employee Benefits	606,964
300 Purchased Professional and Technical Services	23,500
400 Purchased Property Services	2,500
500 Other Purchased Services	11,874
600 Supplies	23,547
800 Other Objects	1,850

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,489,100
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	800,232
200 Personnel Services - Employee Benefits	725,694
300 Purchased Professional and Technical Services	83,349
400 Purchased Property Services	16,940
500 Other Purchased Services	37,101
600 Supplies	323,796
700 Property	51,784
800 Other Objects	1,919
Total Support Services - Instructional Staff	\$2,040,815
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,229,331
200 Personnel Services - Employee Benefits	884,837
300 Purchased Professional and Technical Services	204,841
400 Purchased Property Services	42,229
500 Other Purchased Services	106,674
600 Supplies	51,122
700 Property	14,352
800 Other Objects	17,000
Total Support Services - Administration	\$2,550,386
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	258,775
200 Personnel Services - Employee Benefits	270,991
300 Purchased Professional and Technical Services	8,100
400 Purchased Property Services	500
500 Other Purchased Services	1,000
600 Supplies	10,991
Total Support Services - Pupil Health	\$550,357
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	247,244
200 Personnel Services - Employee Benefits	193,014
300 Purchased Professional and Technical Services	19,925
400 Purchased Property Services	4,529
500 Other Purchased Services	11,800
600 Supplies	9,680
800 Other Objects	700
Total Support Services - Business	\$486,892
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,055,877
200 Personnel Services - Employee Benefits	842,319
300 Purchased Professional and Technical Services	286,248
400 Purchased Property Services	411,229
500 Other Purchased Services	169,800
600 Supplies	834,385

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<u>Description</u>		<u>Amount</u>
700	Property	100,800
800	Other Objects	250
Total Operation and Maintenance of Plant Services		\$3,700,908
2700 <u>Student Transportation Services</u>		
300	Purchased Professional and Technical Services	3,000
400	Purchased Property Services	2,500
500	Other Purchased Services	2,436,505
600	Supplies	4,800
Total Student Transportation Services		\$2,446,805
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	2,037
200	Personnel Services - Employee Benefits	14,961
300	Purchased Professional and Technical Services	9,500
500	Other Purchased Services	11,800
600	Supplies	72,570
Total Support Services - Central		\$110,868
2900 <u>Other Support Services</u>		
500	Other Purchased Services	2,500
Total Other Support Services		\$2,500
Total Support Services		\$13,378,631
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	388,067
200	Personnel Services - Employee Benefits	116,094
300	Purchased Professional and Technical Services	29,500
400	Purchased Property Services	4,000
500	Other Purchased Services	151,300
600	Supplies	66,121
700	Property	11,100
800	Other Objects	9,647
Total Student Activities		\$775,829
3300 <u>Community Services</u>		
100	Personnel Services - Salaries	10,000
200	Personnel Services - Employee Benefits	4,313
500	Other Purchased Services	3,000
600	Supplies	13,644
Total Community Services		\$30,957
Total Operation of Non-Instructional Services		\$806,786
4000 Facilities Acquisition, Construction and Improvement Services		
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>		
300	Purchased Professional and Technical Services	185,000
Total Facilities Acquisition, Construction and Improvement Services		\$185,000
Total Facilities Acquisition, Construction and Improvement Services		\$185,000

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<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,177,044
Total Debt Service / Other Expenditures and Financing Uses	\$2,177,044
5300 <u>Transfers Out to Component Units/Primary Governments</u>	
900 Other Uses of Funds	525,500
Total Transfers Out to Component Units/Primary Governments	\$525,500
5900 <u>Budgetary Reserve</u>	
800 Other Objects	827,852
Total Budgetary Reserve	\$827,852
Total Other Expenditures and Financing Uses	\$3,530,396
TOTAL EXPENDITURES	\$46,081,274

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Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	15,705,000	15,205,000
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	1,340,223	1,346,882
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,037,522	1,037,522
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	\$18,082,745	\$17,589,404

Long-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	2,000,000	2,000,000
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	3,264,214	3,764,214
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	\$5,264,214	\$5,764,214
TOTAL CASH AND INVESTMENTS	\$23,346,959	\$23,353,618

LEA : 117596003 Northern Tioga SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	16,670,000	15,585,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	368,390	328,826
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	31,002	81,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$17,069,392	\$15,994,826
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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	\$17,069,392	\$15,994,826

<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	\$17,069,392	\$15,994,826

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	10,922,479
0850 Unassigned Fund Balance	1,748,701
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,671,180
5900 Budgetary Reserve	827,852
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$13,499,032