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	(814)258-5644	Extn :1020
Contact Person	Telephone	Extension
kathy.vanschaick@ntiogasd.org		

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Northern Tioga SD	Tioga	117596003

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

X

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

Total Budgeted Expenditures	\$46	081274
Ending Unassigned Fund Balance	\$1	748701
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures		3.79%
e Estimated Ending Unassigned Fund Balance is within the allowable limits.	Yes	X
	No	

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

SIGNATURE OF SUPERINTENDENT	DATE

DUE DATE: AUGUST 15, 2025

FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

.

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Northern Tioga SD	Tioga	117596003

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.

DATE SIGNATURE OF SCHOOL BOARD PRESIDENT DUE DATE:

IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

LEA : 117596003 Northern Tioga SD

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Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	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.	We have 172 properties below the homestead farmstead exclusion
	(A x B x TR) - C: \$18,528.99 C x 2%: \$15,671.38	
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.	Health Insurance Package expense is greater than salary expense for health room technicians
	Function 2400, Object 100: \$258,775.00 Function 2400, Object 200: \$270,991.00	
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.	Tuition for administrators and certified support staff professionals are included in object 240
	Function 2800, Object 100: \$2,037.00 Function 2800, Object 200: \$14,961.00	
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

ITEM	AMOUNTS	
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>

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REVENUE FROM LOCAL SOURCES

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

Amount

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

<u>Amount</u>

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Act	1 Index (current): 5.9%		
Calc	ulation Method:	Rate	
Арр	rox. Tax Revenue from RE Taxes:	\$9,360,788	
Amount of Tax Relief for Homestead Exclusions		<u>\$783,569</u>	
Tota	l Approx. Tax Revenue:	\$10,144,357	
Арр	rox. Tax Levy for Tax Rate Calculation:	\$11,216,674	T -(-1
		Tioga	Total
	2024-25 Data		
	a. Assessed Value	\$1,139,995,670	\$1,139,995,670
	b. Real Estate Mills	9.4551	
Ι.	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		
١١.	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)		Page 8

2025-2026	Final	General Fund	d Budaet

AUN: 117596003 Northern Tioga SD Printed 5/13/2025 7:19:43 AM Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

	Index (current): 5.9%	Rate	
Calci	ulation Method:	hate	
Appr	ox. Tax Revenue from RE Taxes:	\$9,360,788	
Amo	unt of Tax Relief for Homestead Exclusions	<u>\$783,569</u>	
Total	Approx. Tax Revenue:	\$10,144,357	
Appr	ox. Tax Levy for Tax Rate Calculation:	\$11,216,674	
		Tioga	Total
l	Index Maximums		
	p. Maximum Mills Based On Index	10.0129	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	\$11,532,369	\$11,532,369
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If I > p Then No)		
	t. Tax Levy In Excess of Index	\$0	\$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	\$0	\$0
	(t * Est. Pct. Collection)		

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

2025-2026 Final General Fund Budget					Real Estate Tax Rate (RETR) Report
AUN: 117596003 Northern Tioga SD			Multi-County Rebalancir	ng Based on Methodolo	ogy of Section 672.1 of School Code
Printed 5/13/2025 7:19:43 AM					Page - 3 of 3
Act 1 Index (current): 5.9%					I
Calculation Method:	Rate				
	¢0.260.700				
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: Home	stead Exclusions	\$783,569	Lowering RE Tax Rate	\$0	\$783,569
Prior Year State Property Tax Reduction Allocation used	I for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources					\$783,569

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<u>CODE</u>

Local Education Agency Tax Data REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511) Page - 1 of 1

6111 <u>Curre</u>	nt Real Estate Taxes			Amount of Tax R		s Homestead	Net Tax Revenue
County Nam	e Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Homestead Exc	lusions Exclus	ions Percent Col	ected Generated By Mills
Tioga	1,151,751,110	9.7388	11,216,674			89.7	72198%
Totals:	1,151,751,110		11,216,674	-	783,569 =	10,433,105 X 89.7	72198% = 9,360,788
				_			
				Rate			Estimated Revenue
6120	Current Per Capita Taxes, S	ection 679		\$0.00			0
6140	Current Act 511 Taxes – Flat	t Rate Assessments	<u>3</u>	Rate	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	Estimated Revenue
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 Service	ces Taxes		\$5.00	\$0.00	19,876	19,876
6144	Current Act 511 Trailer Taxe	es		\$0.00	\$0.00	0	0
6145	Current Act 511 Business P	rivilege Taxes – Fla	t Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical	Device Taxes – Fla	at Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Othe	er Flat Rate Assess	ments	\$0.00	\$0.00	0	0
	Total Current Act 511 Taxe	es – Flat Rate Asse	essments			19,876	19,876
6150	Current Act 511 Taxes – Pro	portional Assessme	ents	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Inco	ome 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 Amusemen	t Taxes		0.000%	0.000%	0	0
6155	Current Act 511 Business P	rivilege Taxes		0.000	0.000	0	0
6156	Current Act 511 Mechanical	Device Taxes – Pe	rcentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile	Taxes		0.000	0.000	0	0
6159	Current Act 511 Taxes, Othe	er Proportional Asse	essments	0	0	0	0
	Total Current Act 511 Taxe	es – Proportional A	Assessments			3,040,000	3,040,000
	Total Act 511, Current T	axes					3,059,876
			Act 511	Tax Limit>	826,158,462	X 12	9,913,902
					Market Value	Mills	(511 Limit)

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Тах		Tax Rate Cha	arged in:	Percent	Less than		Additional Charge		Percent	Less than
Functio n	Description	2024-25 (Rebalanced)	2025-26	Change in Rate	or equal to Index	Index	2024-25 (Rebalanced)	2025-26	Change in Rate	or equal to Index
6111	Current Real Estate Taxes								•	
	Tioga	9.4551	9.7388	3.01%	Yes	5.9%				
6120	Current Per Capita Taxes, Section 679					5.9%				
Curr	ent 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%				
	Current Act 511 Taxes, Other Flat Rate Assessments ent Act 511 Taxes – Proportional Assessments					5.9%				
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%				
	Current Act 511 Taxes, Other Proportional Assessments					5.9%				

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Description	<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 2600 Operation and Maintenance of Plant Services	486,892
2700 Student Transportation Services	3,700,908 2,446,805
2800 Support Services - Central	2,440,805
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

2025-2026 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA : 117596003 Northern Tioga SD	
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Description	Amount
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 Vocational Education	
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 Other Instructional Programs - Elementary / Secondary	
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 Support Services - Students	

10	0 Personnel Services - Salaries	818,865
20	0 Personnel Services - Employee Benefits	606,964
30	0 Purchased Professional and Technical Services	23,500
40	0 Purchased Property Services	2,500
50	0 Other Purchased Services	11,874
60	0 Supplies	23,547
80	0 Other Objects	1,850

169,800

834,385

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Description	Amount
Total Support Services - Students	\$1,489,100
2200 Support Services - Instructional Staff	
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 800 Other Objects	51,784 1,919
Total Support Services - Instructional Staff	\$2,040,815
2300 <u>Support Services - Administration</u>	<i> </i>
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 300 Purchased Professional and Technical Services	270,991
400 Purchased Property Services	8,100 500
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	1 055 077
200 Personnel Services - Salaries	1,055,877
300 Purchased Professional and Technical Services	842,319 286,248
400 Purchased Property Services	411,229
500 Other Burghand Sources	411,223

500 Other Purchased Services

2025-2026 Final General Fund Budget

600 Supplies

Estimated Ex	penditures and	d Other Finar	ncing Uses: Detail
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2025-2026 Final General Fund Budget	
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Description	<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 600 Supplies	2,436,505
Total Student Transportation Services	4,800 \$2,446,805
2800 <u>Support Services - Central</u>	ψ2,770,000
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 Other Support Services	
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 Student Activities	
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 600 Supplies	151,300 66,121
700 Property	66,121 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 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	185,000
Total Facilities Acquisition, Construction and Improvement Services	\$185,000
Total Facilities Acquisition, Construction and Improvement Services Page 16	\$185,000

2025-2026 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA : 117596003 Northern Tioga SD	
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Description	Amount
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,177,044
Total Debt Service / Other Expenditures and Financing Uses	\$2,177,044
5300 Transfers Out to Component Units/Primary Governments	
900 Other Uses of Funds	525,500
Total Transfers Out to Component Units/Primary Governments	\$525,500
5900 Budgetary Reserve	
800 Other Objects	827,852
Total Budgetary Reserve	\$827,852
Total Other Expenditures and Financing Uses	\$3,530,396
TOTAL EXPENDITURES	\$46,081,274

2025-2026 Final General Fund Budget	Schedule Of Cash And Investments (CAIN)	
LEA : 117596003 Northern Tioga SD		
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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		

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

Private Purpose Trust Fund Investment Trust Fund Pension Trust Fund Activity Fund Other Agency Fund

2025-2026 Final General Fund Budget LEA : 117596003 Northern Tioga SD		Schedule Of Cash And Investments (CAIN)
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Long-Term Investments	06/30/2025 Estimate	06/30/2026 Projection
Permanent Fund		
Total Long-Term Investments	\$5,264,214	\$5,764,214
TOTAL CASH AND INVESTMENTS	\$23,346,959	\$23,353,618

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 	Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
0600 Exercide-Tem Financing Agreements Payable 386.300 328.620 0500 Authority Lesse Obligations 31,002 31,002 31,002 0500 Other Nourment Labilities 31,002	General Fund		
0539 Lease and Other Right-To-Use Obligations 388,390 328,826 0550 Authority Lease Obligations 31,002 81,000 0560 Other Post-Employment Benefits (OPEB) 31,002 81,000 0590 Other Noncurrent Labilities 31,002 81,000 0500 Other Right-To-Use Obligations 515,994,826 515,994,826 0520 Extended-Term Financing Agreements Payable 515,994,826 515,994,826 0530 Lease and Other Right-To-Use Obligations 515,994,826 515,994,926 0530 Other Note:Final Operated Absences 555,944,926 555,944,926 0530 Other Note:Final College (Expendable) Trust Fund 515,994,926 515,994,926 0530 Other Note:Final Labilities 515,994,926 515,994,926 0530 Authority Lease Obligations 515,994,926 515,994,926 0530 Authority Lease Obligations 515,994,926 515,994,926 0540 Accumulated Compensated Absences 555,944,926 516,994,926 0550 Authority Lease Obligations 515,994,926 516,994,926 0550 Authority Lease Obligations 515,994,926 515,994,926 0550 Authority Lease Obligations 515,994,926 515,994,926 0550 Authority Lease Obligatio	0510 Bonds Payable	16,670,000	15,585,000
0540 Accumulated Compensated Absences38,83038,8360550 Other Post-Employment Benefits (OPEB)31,00281,0000590 Other Noncurrent Labilitos31,00281,000Total General Fund\$7,069,392\$15,994,826Rubite Purpose (Expendable) Trust Fund\$7,069,392\$15,994,8260510 Bonds Payable0520 Extended-Term Financing Agreements Payable\$5,594,826\$5,594,8260500 Authority Lease of Other Right-To-Use Obligations\$5,594,826\$5,594,8260500 Authority Lease Obligations\$5,594,826\$5,594,8260500 Authority Lease Obligations\$5,594,826\$5,594,8260500 Other Post-Employment Benefits (OPEB)\$5,594,826\$5,594,8260500 Other Noncurrent Labilities\$5,594,826\$5,594,8260500 Other Noncurrent Labilities\$5,594,826\$5,594,8260500 Other Noncurrent Labilities\$5,594,826\$5,594,8260500 Other Noncurrent Labilities\$5,594,826\$5,594,8260500 Other Post-Employment Benefits (OPEB)\$5,594,826\$5,594,8260500 Other Noncurrent Labilities\$5,594,826\$5,594,8260500 Other Noncurrent Labilities\$5,594,826\$5,594,82605	0520 Extended-Term Financing Agreements Payable		
968 0 Authority Lesse Obligations 31,002 81000 9680 Other Post-Employment Benefits (OPEB) 31,002 81000 17040 General Fund \$17,069,392 \$15,994,820 0505 Other Monorrent Liabidites \$10000 \$10000 \$10000 \$10000 \$10000 \$10000 \$10000 \$10000 \$10000 \$10000 \$10000 \$10000 \$100000 \$100000 \$100000 \$1000000 \$10000000 \$1000000000 \$100000000000000000000 \$100000000000000000000000	0530 Lease and Other Right-To-Use Obligations		
6960 Other Poat-Employment Banefits (OPEB) 31,002 81,000 0989 Other Noncurrent Labilities \$17,069,392 \$15,994,262 Potal Gene Fund \$17,069,392 \$15,994,262 0510 Bonds Payable \$17,069,392 \$15,994,262 0520 Extended-Term Financing Agreements Payable \$17,069,392 \$15,994,262 0530 Lease and Other Right-To-Use Obligations \$15,062,002 \$15,994,262 0540 Accumulated Compensated Absences \$15,062,002 \$15,994,262 0560 Other Poat-Employment Banefits (OPEB) \$15,062,002 \$15,994,262 0560 Other Noncurrent Labilities \$15,062,002 \$15,062,002 0560 Accumulated Compensated Absences \$15,062,002 \$15,062,002 0560 Accumulated Compensated Absences \$15,062,002 \$15,062,002 0560 Accumulated Compensated Absences \$15,062,002 \$15,062,002 \$15,062,002 0560 Accumulated Compensated Absences \$15,062,002 \$15,062,002 \$15,062,002 0560 Accumulated Compensated Absences \$15,062,002 \$15,062,002 \$15,062,002 \$15,062,002	0540 Accumulated Compensated Absences	368,390	328,826
of Other Noncurrent Liabilities \$17,069,392 \$15,994,843 Total General Fund \$17,069,392 \$15,994,843 0510 Bonds Payable \$15,000,832 \$15,994,843 0520 Extended Term Financing Agreements Payable \$15,000,832 \$15,000,832 0520 Autority Lease Obligations \$15,000,832 \$15,000,832 0550 Autority Lease Obligations \$15,000,832 \$15,000,832 0560 Other Post-Employment Benefits (OPEB) \$15,000,832 \$15,000,832 0560 Other Noncurrent Liabilities \$15,000,832 \$15,000,832 0560 Other Romuterent Liabilities \$15,000,832 \$15,000,832 0560 Other Post-Employment Benefits (OPEB) \$15,000,832 \$15,000,832 0560 Extended Term Financing Agreements Payable \$15,000,832 \$15,000,832 0560 Other Post-Employment Benefits (OPEB) \$15,000,832 \$15,000,832 0560 Other Post-Employment Benefits (OPEB) \$15,000,832 \$15,000,832 0560 Other Post-Employment Benefits (OPEB) \$15,000,832 \$15,000,832	0550 Authority Lease Obligations		
Total General Fund \$17,069,392 \$15,994,802 Public Purpose (Expendable) Trust Fund 010 Bonds Payable 050 Extended-Term Financing Agreements Payable 050 Extended-Term Financing Agreements Payable 050 Charnow Regulations 0540 Accumulated Compensated Absences 0500 Oktor Post-Employment Benefits (OPEB) 0590 Oher Noncurrent Liabilities 0510 Bonds Payable 0500 Oher Noncurrent Liabilities 0510 Bonds Payable 0510 Data Payable 0520 Extended-Term Financing Agreements Payable 0530 Lasse and Other Right-To-Use Obligations 0540 Accumulated Compensated Absences 0550 Authority Lasse Obligations 0540 Accumulated Compensated Absences 0550 Authority Lasse Obligations 0550 Authority Casse and Other Right-To-Use Obligations 0550 Authority Casse and Other Right-To-Use Obligations 0550 Authority Casse and Other Right	0560 Other Post-Employment Benefits (OPEB)	31,002	81,000
Public Purpose (Expendable) Trust Fund 0610 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease and Other Right-To-Use Obligations 0640 Accumulated Compensated Absences 0550 Standownity Lease Obligations 0650 Other Noncurrent Liabilities Total Public Purpose (Expendable) Trust Fund Other Comptrolle-Approved Special Revenue Funds 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease and Other Right-To-Use Obligations 0540 Accumulated Compensated Absences 0550 Extended-Term Financing Agreements Payable 0550 Lease and Other Right-To-Use Obligations 0560 Other Donzent Liabilities Total Other Comptroll-Approved Special Revenue Funds Athetic / School-Sponsored Extra Curricular Activities Fund 0510 Bonds Payable 0520 Extende-Term Financing Agreements Payable 0530 Lease and Other Right-To-Use Obligations 0540 Other Voncurrent Li	0599 Other Noncurrent Liabilities		
0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Accumulated Compensated Absences 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0570 Public Public Revenue Funds 0540 Post-Proteiner Liabilities 0541 Bonds Payable 0542 Extended-Term Financing Agreements Payable 0540 Accumulated Compensated Absences 0541 Bonds Payable 0542 Extended-Term Financing Agreements Payable 0543 Accumulated Compensated Absences 0544 Accumulated Compensated Absences 0545 Authority Lease Obligations 0546 Accumulated Compensated Absences 0540 Bonds Payable 0540 Bonds Payable 0540 Accumulated Compensated Absences 0540 <td>Total General Fund</td> <td>\$17,069,392</td> <td>\$15,994,826</td>	Total General Fund	\$17,069,392	\$15,994,826
0520 Extended-Term Financing Agreements Payable 0531 Lease and Other Right-To-Use Obligations 0540 Accumulated Compensated Absences 0556 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 Authority Lease Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0570 Comptroller-Approved Special Revenue Funds Extended-Term Financing Agreements Payable 0570 0570 Bonds Payable 0570 Lease and Other Right-To-Use Obligations 0570 Lease Add Other Right-To-Use Obligatio	Public Purpose (Expendable) Trust Fund		
0530 Lease and Other Right-To-Use Obligations 0554 Actornulated Compensated Absences 0555 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities Total Public Purpose (Expendable) Trust Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease of Other Right-To-Use Obligations 0540 Accurulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Noncurrent Liabilities 0560 Other Noncurrent Liabilities 0560 Other Noncurrent Liabilities 0560 Other Noncurrent Liabilities 05610 Other Noncurrent Liabilities 05610 Other Noncurrent Liabilities 05610 Other Noncurrent Liabilities 05610 Stended-Term Financing Agreements Payable 05720 Extended-Term Financing Agreements Payable 05730 Lease and Other Right-To-Use Obligations 0560 Other Noncurrent Liabilities 0570 Extended-Term Financing Agreements Payable 0570	0510 Bonds Payable		
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 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Other Noncurrent Liabilities Total Other Comptroller-Approved Special Revenue Funds Athetic / School-Sponsored Extra Curricular Activities Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0531 Lease and Other Right-To-Use Obligations 0540 Accumulated Compensated Absences 0551 Lease Able Term Fi	0520 Extended-Term Financing Agreements Payable		
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) 0560 Other Noncurrent Liabilities Total 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	0530 Lease and Other Right-To-Use 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 0550 Other Post-Employment Benefits (OPEB) 0559 Other Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0531 Base and Other Right-To-Use Obligations 0540 Accumulated Compensated Absences 0550 Other Post-Employment Benefits (OPEB) 0550 Authority Lease Obligations	0540 Accumulated Compensated Absences		
0599 Other Noncurrent Liabilities Total Public Purpose (Expendable) Trust Fund 0fter 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 Other Post-Employment Benefits (OPEB) 0559 Other Noncurrent Liabilities 0540 Accumulated Compensated Absences 0550 Other Post-Employment Benefits (OPEB) 0559 Other Noncurrent Liabilities 0540 Accumulated Compensated Absences 0550 Other Post-Employment Benefits (OPEB) 0559 Other Noncurrent Liabilities 0540 Accumulated Compensated Absences 0550 Stended-Term Financing Agreements Payable 05520 Extended-Term Financing Agreements Payable 0550 Lease and Other Right-To-Use Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0550 Other Post-Employment Benefits (OPEB) 0550 Other Noncurrent Liabilities	0550 Authority Lease Obligations		
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 Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0520 Extended-Term Financing Agreements Payable 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease and Other Right-To-Use Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0540 Accumulated Compensated Absences 0550 Other Post-Employment Benefits (OPEB) 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities	0560 Other Post-Employment Benefits (OPEB)		
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 0531 Lease and Other Right-To-Use Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 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) 0589 Other Noncurrent Liabilities	0599 Other Noncurrent Liabilities		
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 Comproller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0531 Bonds Payable 0540 Accumulated Compensated Absences 05510 Authority Lease Obligations 0562 Extended-Term Financing Agreements Payable 0532 Lease and Other Right-To-Use Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0550 Authority Lease Obligations 0550 Other Post-Employment Benefits (OPEB) 0560 Other Post-Employment Benefits (OPEB) 0559 Other Noncurrent Liabilities	Total Public Purpose (Expendable) Trust Fund		
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 Compensated Absences Activities Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease and Other Right-To-Use Obligations 0541 Bonds Payable 0552 Extended-Term Financing Agreements Payable 0530 Lease and Other Right-To-Use Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0541 Accumulated Compensated Absences 0552 Authority Lease Obligations 0553 Autority Lease Obligations 0554 Other Post-Employment Benefits (OPEB) 0559 Other Noncurrent Liabilities	Other Comptroller-Approved Special Revenue Funds		
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 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0560 Other Post-Employment Benefits (OPEB) 0569 Other Noncurrent Liabilities	0510 Bonds Payable		
 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	0520 Extended-Term Financing Agreements Payable		
0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities Total Other Comptroller-Approved Special Revenue Funds Athleti / 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	0530 Lease and Other Right-To-Use 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	0540 Accumulated Compensated Absences		
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	0550 Authority Lease Obligations		
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	0560 Other Post-Employment Benefits (OPEB)		
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	0599 Other Noncurrent Liabilities		
 bonds Payable bonds Payable	Total Other Comptroller-Approved Special Revenue Funds		
 b520 Extended-Term Financing Agreements Payable b530 Lease and Other Right-To-Use Obligations b540 Accumulated Compensated Absences b550 Authority Lease Obligations b560 Other Post-Employment Benefits (OPEB) b599 Other Noncurrent Liabilities 	Athletic / School-Sponsored Extra Curricular Activities Fund		
 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 	0510 Bonds Payable		
0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities	0520 Extended-Term Financing Agreements Payable		
0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities	0530 Lease and Other Right-To-Use Obligations		
0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities	0540 Accumulated Compensated Absences		
0599 Other Noncurrent Liabilities	0550 Authority Lease Obligations		
	0560 Other Post-Employment Benefits (OPEB)		
Total Athletic / School-Sponsored Extra Curricular Activities Fund	0599 Other Noncurrent Liabilities		
	Total Athletic / School-Sponsored Extra Curricular Activities Fund		

06/30/2026 Projection

06/30/2025 Estimate

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2025-2026 Final General Fund Budget

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Long-Term Indebtedness

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

06/30/2026 Projection

06/30/2025 Estimate

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2025-2026 Final General Fund Budget

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Long-Term Indebtedness

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

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2025-2026 Final General Fund Budget

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Long-Term Indebtedness

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

06/30/2026 Projection

06/30/2025 Estimate

2025-2026 Final General Fund Budget		Schedule Of Indebtedness (DEBT)
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		-
Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 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		
	¢17.060.202	¢15 004 926
Total Long-Term Indebtedness	\$17,069,392	\$15,994,826

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2025-2026 Final General Fund Budget

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Short-Term Payables

06/30/2025 Estimate

06/30/2026 Projection

Short-Term Payables	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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$17,069,392	\$15,994,826

2025-2026 Final General Fund Budget	Fund Balance Summary (FBS)	
LEA : 117596003 Northern Tioga SD		
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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	
Jaou Buugetaly Reserve	021,032	

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$13,499,032