

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6/09/24
Date

Secretary of the Board - Original Signature Required

6/9/26
Date

Chief School Administrator - Original Signature Required

6-10-2026
Date

Brett Leinbach

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Williamsport Area SD	COUNTY : Lycoming	AUN : 117417202
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2026-2027 (compared to 2025-2026)? Yes ☒ No ☐

If yes, see information below, taken from the 2026-2027 General Fund Budget.

Total Budgeted Expenditures	\$120372925
Ending Unassigned Fund Balance	\$7654605
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.35%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes ☒ No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-9-2026
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DUE DATE: AUGUST 15, 2026

FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Williamsport Area SD	County : Lycoming	AUN Number : 117417202
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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 <i>John A. Green</i>	DATE <i>4/14/26</i>
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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. (A x B x TR) - C: \$95,155.03 C x 2%: \$80,724.12	The district has over 200 homestead properties that fall below the homestead exclusion amount.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Represents reserves for unforeseen expenditures throughout the fiscal year.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	It is prudent financial management to maintain a reasonable fund balance.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Represents the District's PSERS allocation.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Represents reserves for various items including health insurance increases, capital reserve expenses, and athletic turf field replacement.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	234,628	
0820 Restricted Fund Balance	72,000	
0830 Committed Fund Balance	5,405,184	
0840 Assigned Fund Balance	18,625,000	
0850 Unassigned Fund Balance	7,654,605	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$31,684,789</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	41,884,432	
7000 Revenue from State Sources	71,077,600	
8000 Revenue from Federal Sources	7,110,893	
9000 Other Financing Sources	300,000	
Total Estimated Revenues And Other Financing Sources		<u>\$120,372,925</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$152,057,714</u>

LEA : 117417202 Williamsport Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	22,347,378
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	35,000
6114 Payments in Lieu of Current Taxes - State / Local	212,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	13,000,000
6150 Current Act 511 Taxes - Proportional Assessments	650,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,850,000
6500 Earnings on Investments	1,665,000
6700 Revenues from LEA Activities	100,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,100,000
6910 Rentals	6,500
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	498,554
6960 Services Provided Other Local Governmental Units / LEAs	70,000
6990 Refunds and Other Miscellaneous Revenue	280,000
REVENUE FROM LOCAL SOURCES	\$41,884,432
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	37,881,224
7160 Tuition for Orphans Subsidy	126,598
7220 Vocational Education	1,094,436
7271 Special Education funds for School-Aged Pupils	6,080,835
7311 Pupil Transportation Subsidy	1,620,651
7312 Nonpublic and Charter School Pupil Transportation Subsidy	9,240
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,591,447
7330 Health Services (Medical, Dental, Nurse, Act 25)	91,891
7340 State Property Tax Reduction Allocation	4,034,878
7531 Ready to Learn-Foundation	4,593,631
7532 Ready to Learn-Adequacy Supplement	1,802,005
7810 State Share of Social Security and Medicare Taxes	2,057,712
7820 State Share of Retirement Contributions	10,093,052
REVENUE FROM STATE SOURCES	\$71,077,600
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	2,839,157
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	270,747

LEA : 117417202 Williamsport Area SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	195,710
8521 Vocational Education - Operating Expenditures	145,315
8732 ARRA - Qualified School Construction Bonds (QSCB)	3,205,453
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	400,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	54,511
REVENUE FROM FEDERAL SOURCES	\$7,110,893
OTHER FINANCING SOURCES	
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	300,000
OTHER FINANCING SOURCES	\$300,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	120,372,925

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$22,347,378	
Amount of Tax Relief for Homestead Exclusions	<u>\$4,036,206</u>	
Total Approx. Tax Revenue:	\$26,383,584	
Approx. Tax Levy for Tax Rate Calculation:	\$28,359,748	
	Lycoming	Total

2025-26 Data		
a. Assessed Value	\$1,569,453,030	\$1,569,453,030
b. Real Estate Mills	17.2400	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$2,197,158,462	\$2,197,158,462
d. Assessed Value	\$1,566,836,910	\$1,566,836,910
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$27,057,370	\$27,057,370
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$27,057,370	\$27,057,370
(f Total * g)		
i. Base Mills Subject to Index	17.2400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.87551%	91.87551%
k. Tax Levy Needed	\$28,359,748	\$28,359,748
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	18.1000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$28,359,748	\$28,359,748
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$24,323,542
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$22,347,378
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$22,347,378	
Amount of Tax Relief for Homestead Exclusions	<u>\$4,036,206</u>	
Total Approx. Tax Revenue:	\$26,383,584	
Approx. Tax Levy for Tax Rate Calculation:	\$28,359,748	
	Lycoming	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.1020	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$28,362,882	\$28,362,882
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	\$30,005.52	
Number of Homestead/Farmstead Properties	7607	7607
Median Assessed Value of Homestead Properties		\$86,420

Act 1 Index (current): 5.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$22,347,378
Amount of Tax Relief for Homestead Exclusions	<u>\$4,036,206</u>
Total Approx. Tax Revenue:	\$26,383,584
Approx. Tax Levy for Tax Rate Calculation:	\$28,359,748
	Lycoming
	Total

Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,034,878	Lowering RE Tax Rate	\$0	\$4,034,878
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,328			\$1,328
Amount of Tax Relief from State/Local Sources				\$4,036,206

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>						
Lycoming	1,566,836,910	18.1000	28,359,748				91.87551%		
Totals:				1,566,836,910	28,359,748	- 4,036,206 = 24,323,542 X	91.87551%	=	22,347,378
				<u>Rate</u>				<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00					0
6130	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6131	Current Act 1 Earned Income Taxes			1.500%	0.000%		13,000,000		13,000,000
Total Current Taxpayer Relief Taxes – Proportional Assessments							13,000,000		13,000,000
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			\$0.00	\$0.00		0		0
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							0		0
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			0.000%	0.000%		0		0
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		650,000		650,000
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							650,000		650,000
Total Act 511, Current Taxes									650,000
Act 511 Tax Limit -->					2,197,158,462 X		12		26,365,902
					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
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u>									
	Lycoming	17.2400	18.1000	4.99%	Yes	5.0%				
	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>									
6131	Current Act 1 Earned Income Taxes	1.500%	1.500%	0.00%	Yes	5.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	46,148,847
1200 Special Programs - Elementary / Secondary	21,844,764
1300 Vocational Education	2,270,045
1400 Other Instructional Programs - Elementary / Secondary	1,143,378
1500 Nonpublic School Programs	26,885
Total Instruction	\$71,433,919
2000 Support Services	
2100 Support Services - Students	4,182,180
2200 Support Services - Instructional Staff	2,788,766
2300 Support Services - Administration	7,355,058
2400 Support Services - Pupil Health	1,824,372
2500 Support Services - Business	1,213,200
2600 Operation and Maintenance of Plant Services	11,330,449
2700 Student Transportation Services	4,073,348
2800 Support Services - Central	3,734,574
Total Support Services	\$36,501,947
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,728,938
3300 Community Services	62,592
Total Operation of Non-Instructional Services	\$1,791,530
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	13,044
5200 Interfund Transfers - Out	10,232,485
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$10,645,529
Total Estimated Expenditures and Other Financing Uses	\$120,372,925

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	23,928,175
200 Personnel Services - Employee Benefits	15,479,605
300 Purchased Professional and Technical Services	745,575
400 Purchased Property Services	27,113
500 Other Purchased Services	4,306,425
600 Supplies	1,578,803
700 Property	54,000
800 Other Objects	29,151
Total Regular Programs - Elementary / Secondary	\$46,148,847
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,337,044
200 Personnel Services - Employee Benefits	5,548,376
300 Purchased Professional and Technical Services	2,842,945
400 Purchased Property Services	10,475
500 Other Purchased Services	4,909,900
600 Supplies	191,924
800 Other Objects	4,100
Total Special Programs - Elementary / Secondary	\$21,844,764
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,092,746
200 Personnel Services - Employee Benefits	707,110
400 Purchased Property Services	34,535
500 Other Purchased Services	16,000
600 Supplies	288,711
700 Property	128,846
800 Other Objects	2,097
Total Vocational Education	\$2,270,045
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	249,957
200 Personnel Services - Employee Benefits	102,221
300 Purchased Professional and Technical Services	115,000
500 Other Purchased Services	676,200
Total Other Instructional Programs - Elementary / Secondary	\$1,143,378
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	15,429
200 Personnel Services - Employee Benefits	11,456
Total Nonpublic School Programs	\$26,885
Total Instruction	\$71,433,919
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,338,174
200 Personnel Services - Employee Benefits	1,617,547

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	111,650
400	Purchased Property Services	1,512
500	Other Purchased Services	18,450
600	Supplies	60,847
800	Other Objects	34,000
Total Support Services - Students		\$4,182,180
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	1,031,345
200	Personnel Services - Employee Benefits	978,425
300	Purchased Professional and Technical Services	148,587
400	Purchased Property Services	63,119
500	Other Purchased Services	48,604
600	Supplies	429,886
700	Property	85,000
800	Other Objects	3,800
Total Support Services - Instructional Staff		\$2,788,766
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	3,754,949
200	Personnel Services - Employee Benefits	2,594,910
300	Purchased Professional and Technical Services	596,575
400	Purchased Property Services	2,480
500	Other Purchased Services	261,860
600	Supplies	98,539
800	Other Objects	45,745
Total Support Services - Administration		\$7,355,058
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	939,522
200	Personnel Services - Employee Benefits	810,130
300	Purchased Professional and Technical Services	32,500
400	Purchased Property Services	11,100
500	Other Purchased Services	3,250
600	Supplies	27,870
Total Support Services - Pupil Health		\$1,824,372
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	595,258
200	Personnel Services - Employee Benefits	463,023
300	Purchased Professional and Technical Services	11,900
400	Purchased Property Services	2,998
500	Other Purchased Services	26,817
600	Supplies	95,879
700	Property	2,000
800	Other Objects	15,325
Total Support Services - Business		\$1,213,200
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	3,656,666

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	2,675,631
300 Purchased Professional and Technical Services	218,244
400 Purchased Property Services	1,254,532
500 Other Purchased Services	565,515
600 Supplies	2,884,561
700 Property	65,000
800 Other Objects	10,300
Total Operation and Maintenance of Plant Services	\$11,330,449
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	92,003
200 Personnel Services - Employee Benefits	40,114
500 Other Purchased Services	3,884,742
600 Supplies	51,489
800 Other Objects	5,000
Total Student Transportation Services	\$4,073,348
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,344,145
200 Personnel Services - Employee Benefits	1,073,458
300 Purchased Professional and Technical Services	63,200
400 Purchased Property Services	2,510
500 Other Purchased Services	398,181
600 Supplies	827,080
800 Other Objects	26,000
Total Support Services - Central	\$3,734,574
Total Support Services	\$36,501,947
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	603,804
200 Personnel Services - Employee Benefits	311,870
300 Purchased Professional and Technical Services	179,460
400 Purchased Property Services	43,000
500 Other Purchased Services	348,917
600 Supplies	147,199
800 Other Objects	94,688
Total Student Activities	\$1,728,938
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	1,311
600 Supplies	45,581
800 Other Objects	5,700
Total Community Services	\$62,592
Total Operation of Non-Instructional Services	\$1,791,530
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	

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<u>Description</u>	<u>Amount</u>
800 Other Objects	11,031
900 Other Uses of Funds	2,013
Total Debt Service / Other Expenditures and Financing Uses	\$13,044
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	10,232,485
Total Interfund Transfers - Out	\$10,232,485
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$10,645,529
TOTAL EXPENDITURES	\$120,372,925

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Cash and Short-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund	31,000,000	30,500,000
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	10,000,000	7,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	4,300,000	3,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$45,300,000	\$41,000,000

Long-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$45,300,000	\$41,000,000

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	250,000	300,000
0540 Accumulated Compensated Absences	8,300,000	8,400,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	18,000,000	17,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$26,550,000	\$26,200,000
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>06/30/2026 Estimate</u>	<u>06/30/2027 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	118,000,000	85,000,000
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	\$118,000,000	\$85,000,000

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 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>06/30/2026 Estimate</u>	<u>06/30/2027 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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 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	\$144,550,000	\$111,200,000

<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 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	\$144,550,000	\$111,200,000

Account Description	Amounts
0810 Nonspendable Fund Balance	234,628
0820 Restricted Fund Balance	72,000
0830 Committed Fund Balance	5,405,184
0840 Assigned Fund Balance	18,625,000
0850 Unassigned Fund Balance	7,654,605
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$31,684,789
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$32,391,417