

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Brett Leinbach

(570)327-5500

Extn :40111

Contact Person

Telephone

Extension

bleinbac@wasd.org

Email Address

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : 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	DATE
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

Val Number

Description

Justification

<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	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	7,604,605
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$31,634,789</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	41,559,996
7000 Revenue from State Sources	71,188,052
8000 Revenue from Federal Sources	6,699,758
9000 Other Financing Sources	300,000
Total Estimated Revenues And Other Financing Sources	<u>\$119,747,806</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$151,382,595</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	22,322,942
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	12,700,000
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	\$41,559,996
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	37,990,348
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	4,036,206
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	\$71,188,052
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	2,458,166
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	240,603

	<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	\$6,699,758
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	119,747,806

Act 1 Index (current): 5.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$22,322,942
Amount of Tax Relief for Homestead Exclusions	<u>\$4,036,206</u>
Total Approx. Tax Revenue:	\$26,359,148
Approx. Tax Levy for Tax Rate Calculation:	\$28,407,100

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	\$1,569,453,030	\$1,569,453,030
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	91.59673%	91.59673%
k. Tax Levy Needed	\$28,407,100	\$28,407,100
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	18.1000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$28,407,100	\$28,407,100
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$24,370,894
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$22,322,942
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$22,322,942

Amount of Tax Relief for Homestead Exclusions

\$4,036,206

Total Approx. Tax Revenue:

\$26,359,148

Approx. Tax Levy for Tax Rate Calculation:

\$28,407,100

Lycoming

Total

Index Maximums

p. Maximum Mills Based On Index

18.1020

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$28,410,239

\$28,410,239

IV. (p / 1000 * d)

s. Millage Rate within Index?

Yes

(If l > 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)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$0.00

V. Number of Homestead/Farmstead Properties

Median Assessed Value of Homestead Properties

\$86,500

Act 1 Index (current): 5.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$22,322,942
Amount of Tax Relief for Homestead Exclusions	<u>\$4,036,206</u>
Total Approx. Tax Revenue:	\$26,359,148
Approx. Tax Levy for Tax Rate Calculation:	\$28,407,100

Lycoming	Total
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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	\$4,036,206	Lowering RE Tax Rate	\$0	\$4,036,206
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$4,036,206

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lycoming	1,569,453,030	18.1000	28,407,100			91.59673%	
Totals:	1,569,453,030		28,407,100	4,036,206 =	24,370,894 X	91.59673% =	22,322,942

	<u>Rate</u>		<u>Tax Levy</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%	12,700,000	12,700,000
Total Current Taxpayer Relief Taxes – Proportional Assessments			12,700,000	12,700,000
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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	45,931,767
1200 Special Programs - Elementary / Secondary	21,691,912
1300 Vocational Education	2,270,157
1400 Other Instructional Programs - Elementary / Secondary	1,143,378
1500 Nonpublic School Programs	26,885
Total Instruction	\$71,064,099
2000 Support Services	
2100 Support Services - Students	4,182,803
2200 Support Services - Instructional Staff	2,791,394
2300 Support Services - Administration	7,365,178
2400 Support Services - Pupil Health	1,825,261
2500 Support Services - Business	1,303,001
2600 Operation and Maintenance of Plant Services	11,368,305
2700 Student Transportation Services	4,073,348
2800 Support Services - Central	3,715,373
Total Support Services	\$36,624,663
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,740,809
3300 Community Services	62,601
Total Operation of Non-Instructional Services	\$1,803,410
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	\$120,137,701

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	23,929,365
200 Personnel Services - Employee Benefits	15,267,926
300 Purchased Professional and Technical Services	745,575
400 Purchased Property Services	27,113
500 Other Purchased Services	4,306,425
600 Supplies	1,572,176
700 Property	54,000
800 Other Objects	29,187
Total Regular Programs - Elementary / Secondary	\$45,931,767
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,340,823
200 Personnel Services - Employee Benefits	5,595,265
300 Purchased Professional and Technical Services	2,639,425
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	\$21,691,912
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,092,824
200 Personnel Services - Employee Benefits	707,144
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	\$2,270,157
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	\$71,064,099
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,338,608
200 Personnel Services - Employee Benefits	1,617,736

2026-2027 Final General Fund Budget

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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	\$4,182,803
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,032,139
200 Personnel Services - Employee Benefits	980,259
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	\$2,791,394
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,743,226
200 Personnel Services - Employee Benefits	2,607,003
300 Purchased Professional and Technical Services	596,575
400 Purchased Property Services	2,480
500 Other Purchased Services	271,610
600 Supplies	98,539
800 Other Objects	45,745
Total Support Services - Administration	\$7,365,178
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	940,152
200 Personnel Services - Employee Benefits	810,389
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	\$1,825,261
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	646,406
200 Personnel Services - Employee Benefits	500,998
300 Purchased Professional and Technical Services	11,900
400 Purchased Property Services	2,998
500 Other Purchased Services	27,495
600 Supplies	95,879
700 Property	2,000
800 Other Objects	15,325
Total Support Services - Business	\$1,303,001
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,599,289

2026-2027 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	2,697,093
300 Purchased Professional and Technical Services	218,244
400 Purchased Property Services	1,254,532
500 Other Purchased Services	639,286
600 Supplies	2,884,561
700 Property	65,000
800 Other Objects	10,300
Total Operation and Maintenance of Plant Services	\$11,368,305
2700 Student Transportation Services	
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 Support Services - Central	
100 Personnel Services - Salaries	1,315,315
200 Personnel Services - Employee Benefits	1,054,993
300 Purchased Professional and Technical Services	63,200
400 Purchased Property Services	2,510
500 Other Purchased Services	426,275
600 Supplies	827,080
800 Other Objects	26,000
Total Support Services - Central	\$3,715,373
Total Support Services	\$36,624,663
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	603,924
200 Personnel Services - Employee Benefits	311,922
300 Purchased Professional and Technical Services	179,460
400 Purchased Property Services	43,000
500 Other Purchased Services	354,025
600 Supplies	153,790
800 Other Objects	94,688
Total Student Activities	\$1,740,809
3300 Community Services	
100 Personnel Services - Salaries	10,000
500 Other Purchased Services	1,320
600 Supplies	45,581
800 Other Objects	5,700
Total Community Services	\$62,601
Total Operation of Non-Instructional Services	\$1,803,410
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	

<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 Interfund Transfers - Out	
900 Other Uses of Funds	10,232,485
Total Interfund Transfers - Out	\$10,232,485
5900 Budgetary Reserve	
800 Other Objects	400,000
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$10,645,529
TOTAL EXPENDITURES	\$120,137,701

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		

Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$45,300,000	\$41,000,000
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<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		

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

Capital Reserve Fund - \$ 690, \$1850

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

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

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

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

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

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

Total Other Capital Projects Fund

Debt Service Fund

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

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

118,000,000

85,000,000

Total Debt Service Fund

\$118,000,000

\$85,000,000

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

Food Service / Cafeteria Operations Fund

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

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

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

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

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

Total Child Care Operations Fund

Other Enterprise Funds

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

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

Total Other Enterprise Funds

Internal Service Fund

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

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

Total Internal Service Fund

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

Private Purpose Trust Fund

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

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

Total Private Purpose Trust Fund

Investment Trust Fund

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

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

Total Investment Trust Fund

Pension Trust Fund

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

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

Total Pension Trust Fund

Activity Fund

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

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

Total Activity Fund

<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

Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$144,550,000	\$111,200,000
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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	7,214,710
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$31,244,894
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$31,951,522