

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Lois A Boen

President of the Board - Original Signature Required

6/10/25

Date

Wanda M. Erb

Secretary of the Board - Original Signature Required

6/10/25

Date

[Signature]

Chief School Administrator - Original Signature Required

6-10-2025

Date

Brett Leinbach

Contact Person

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FOR PUBLIC INSPECTION OF 2023-2026 PROPOSED BUDGE

24 PS 6-687(a)(1)

(03/2006)

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.

School District Name : Williamport Area SD	County : Lycoming	AUN Number : 117417202
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I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT	<i>John A. Paer</i>	DATE	<i>4/8/25</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	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$101,488.20 C x 2%: \$80,724.12</p>	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, COVID expenditures, capital reserve expenses, and athletic turf field replacement.

<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	253,024
0820 Restricted Fund Balance	128,562
0830 Committed Fund Balance	5,405,184
0840 Assigned Fund Balance	14,517,750
0850 Unassigned Fund Balance	7,913,126
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$27,836,060</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	40,593,585
7000 Revenue from State Sources	67,651,502
8000 Revenue from Federal Sources	6,708,339
9000 Other Financing Sources	300,000
Total Estimated Revenues And Other Financing Sources	<u>\$115,253,426</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$143,089,486</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	21,179,471
6112 Interim Real Estate Taxes	25,000
6113 Public Utility Realty Taxes	35,000
6114 Payments in Lieu of Current Taxes - State / Local	115,000
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	1,093,279
6910 Rentals	6,500
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	444,000
6960 Services Provided Other Local Governmental Units / LEAs	50,000
6990 Refunds and Other Miscellaneous Revenue	330,335

REVENUE FROM LOCAL SOURCES \$40,593,585

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	37,661,771
7160 Tuition for Orphans Subsidy	168,994
7220 Vocational Education	954,588
7271 Special Education funds for School-Aged Pupils	5,880,258
7311 Pupil Transportation Subsidy	1,426,042
7312 Nonpublic and Charter School Pupil Transportation Subsidy	9,240
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,530,158
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,891
7340 State Property Tax Reduction Allocation	4,036,206
7531 Ready to Learn-Foundation	989,521
7532 Ready to Learn-Adequacy Supplement	2,703,158
7810 State Share of Social Security and Medicare Taxes	2,103,847
7820 State Share of Retirement Contributions	10,096,828

REVENUE FROM STATE SOURCES \$67,651,502

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

Amount

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	63,092

REVENUE FROM FEDERAL SOURCES	\$6,708,339
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OTHER FINANCING SOURCES

9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	300,000
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OTHER FINANCING SOURCES	\$300,000
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	115,253,426
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Act 1 Index (current): 5.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$21,179,471
Amount of Tax Relief for Homestead Exclusions	<u>\$4,036,206</u>
Total Approx. Tax Revenue:	\$25,215,677
Approx. Tax Levy for Tax Rate Calculation:	\$27,057,370

Lycoming

Total

2024-25 Data		
a. Assessed Value	\$1,565,123,100	\$1,565,123,100
b. Real Estate Mills	17.2400	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$2,014,713,578	\$2,014,713,578
d. Assessed Value	\$1,569,453,030	\$1,569,453,030
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$26,982,722	\$26,982,722
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$26,982,722	\$26,982,722
(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	92.00000%	92.00000%
k. Tax Levy Needed	\$27,057,370	\$27,057,370
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	17.2400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$27,057,370	\$27,057,370
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$23,021,164
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$21,179,471
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$21,179,471	
Amount of Tax Relief for Homestead Exclusions	<u>\$4,036,206</u>	
Total Approx. Tax Revenue:	\$25,215,677	
Approx. Tax Levy for Tax Rate Calculation:	\$27,057,370	

Lycoming

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	18.2226	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$28,599,515	\$28,599,515
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	\$31,662.99	
Number of Homestead/Farmstead Properties	7580	7580
Median Assessed Value of Homestead Properties		\$86,500

Act 1 Index (current): 5.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$21,179,471
Amount of Tax Relief for Homestead Exclusions	<u>\$4,036,206</u>
Total Approx. Tax Revenue:	\$25,215,677
Approx. Tax Levy for Tax Rate Calculation:	\$27,057,370
	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	\$4,036,206	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	17.2400	27,057,370			92.00000%	
Totals:	1,569,453,030		27,057,370	4,036,206 =	23,021,164 X	92.00000% =	21,179,471

	<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%	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 -->		2,014,713,578 X	12	24,176,563
		Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u> Lycoming	17.2400	17.2400	0.00%	Yes	5.7%				
	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>									
6131	Current Act 1 Earned Income Taxes	1.500%	1.500%	0.00%	Yes	5.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	43,788,890
1200 Special Programs - Elementary / Secondary	21,214,927
1300 Vocational Education	2,464,174
1400 Other Instructional Programs - Elementary / Secondary	1,085,970
1500 Nonpublic School Programs	19,206
Total Instruction	\$68,573,167
2000 Support Services	
2100 Support Services - Students	4,077,016
2200 Support Services - Instructional Staff	2,681,103
2300 Support Services - Administration	6,879,916
2400 Support Services - Pupil Health	1,725,224
2500 Support Services - Business	1,221,190
2600 Operation and Maintenance of Plant Services	10,781,762
2700 Student Transportation Services	3,931,213
2800 Support Services - Central	3,663,892
Total Support Services	\$34,961,316
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,910,260
3300 Community Services	37,900
Total Operation of Non-Instructional Services	\$1,948,160
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	13,044
5200 Interfund Transfers - Out	9,407,739
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$9,820,783
Total Estimated Expenditures and Other Financing Uses	\$115,303,426

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	22,908,816
200 Personnel Services - Employee Benefits	14,510,877
300 Purchased Professional and Technical Services	759,375
400 Purchased Property Services	33,715
500 Other Purchased Services	3,976,200
600 Supplies	1,520,542
700 Property	51,500
800 Other Objects	27,865
Total Regular Programs - Elementary / Secondary	\$43,788,890
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,188,758
200 Personnel Services - Employee Benefits	5,414,238
300 Purchased Professional and Technical Services	2,001,442
400 Purchased Property Services	10,475
500 Other Purchased Services	5,423,150
600 Supplies	172,764
800 Other Objects	4,100
Total Special Programs - Elementary / Secondary	\$21,214,927
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,196,177
200 Personnel Services - Employee Benefits	760,741
400 Purchased Property Services	35,335
500 Other Purchased Services	16,000
600 Supplies	319,586
700 Property	130,698
800 Other Objects	5,637
Total Vocational Education	\$2,464,174
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	211,710
200 Personnel Services - Employee Benefits	100,260
300 Purchased Professional and Technical Services	111,000
500 Other Purchased Services	663,000
Total Other Instructional Programs - Elementary / Secondary	\$1,085,970
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	11,037
200 Personnel Services - Employee Benefits	8,169
Total Nonpublic School Programs	\$19,206
Total Instruction	\$68,573,167
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,248,621
200 Personnel Services - Employee Benefits	1,590,471

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	132,100
400 Purchased Property Services	1,512
500 Other Purchased Services	18,050
600 Supplies	53,187
800 Other Objects	33,075
Total Support Services - Students	\$4,077,016
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,042,732
200 Personnel Services - Employee Benefits	936,451
300 Purchased Professional and Technical Services	179,011
400 Purchased Property Services	58,069
500 Other Purchased Services	47,404
600 Supplies	328,636
700 Property	85,000
800 Other Objects	3,800
Total Support Services - Instructional Staff	\$2,681,103
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,461,082
200 Personnel Services - Employee Benefits	2,432,932
300 Purchased Professional and Technical Services	594,625
400 Purchased Property Services	2,480
500 Other Purchased Services	253,513
600 Supplies	89,539
800 Other Objects	45,745
Total Support Services - Administration	\$6,879,916
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	897,710
200 Personnel Services - Employee Benefits	752,794
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	\$1,725,224
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	608,234
200 Personnel Services - Employee Benefits	459,113
300 Purchased Professional and Technical Services	11,700
400 Purchased Property Services	2,439
500 Other Purchased Services	27,200
600 Supplies	95,479
700 Property	2,000
800 Other Objects	15,025
Total Support Services - Business	\$1,221,190
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,551,862

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	2,756,076
300 Purchased Professional and Technical Services	214,044
400 Purchased Property Services	1,131,457
500 Other Purchased Services	588,311
600 Supplies	2,464,712
700 Property	65,000
800 Other Objects	10,300
Total Operation and Maintenance of Plant Services	\$10,781,762
2700 Student Transportation Services	
100 Personnel Services - Salaries	89,323
200 Personnel Services - Employee Benefits	39,385
500 Other Purchased Services	3,746,016
600 Supplies	51,489
800 Other Objects	5,000
Total Student Transportation Services	\$3,931,213
2800 Support Services - Central	
100 Personnel Services - Salaries	1,325,735
200 Personnel Services - Employee Benefits	1,042,553
300 Purchased Professional and Technical Services	62,450
400 Purchased Property Services	2,510
500 Other Purchased Services	413,705
600 Supplies	791,439
800 Other Objects	25,500
Total Support Services - Central	\$3,663,892
Total Support Services	\$34,961,316
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	599,991
200 Personnel Services - Employee Benefits	289,826
300 Purchased Professional and Technical Services	180,350
400 Purchased Property Services	42,119
500 Other Purchased Services	342,330
600 Supplies	164,594
700 Property	200,000
800 Other Objects	91,050
Total Student Activities	\$1,910,260
3300 Community Services	
500 Other Purchased Services	1,200
600 Supplies	31,000
800 Other Objects	5,700
Total Community Services	\$37,900
Total Operation of Non-Instructional Services	\$1,948,160
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 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	9,407,739
Total Interfund Transfers - Out	\$9,407,739
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$9,820,783
TOTAL EXPENDITURES	\$115,303,426

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	30,000,000	25,000,000
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	15,000,000	10,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	4,000,000	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	\$49,000,000	\$38,500,000

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

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

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$49,000,000	\$38,500,000
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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	345,000	350,000
0540 Accumulated Compensated Absences	347,000	345,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	19,900,000	19,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$20,592,000	\$20,195,000
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

06/30/2025 Estimate

06/30/2026 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

Total Debt Service Fund

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 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

06/30/2025 Estimate

06/30/2026 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

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

Total Long-Term Indebtedness	\$20,592,000	\$20,195,000
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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	\$20,592,000	\$20,195,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	253,024
0820 Restricted Fund Balance	128,562
0830 Committed Fund Balance	5,135,184
0840 Assigned Fund Balance	14,517,750
0850 Unassigned Fund Balance	8,133,126
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$27,786,060
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$28,567,646