

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : South Williamsport Area SD	County : Lycoming	AUN Number : 117416103
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-19-25
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DUE DATE: **IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	<div>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.</div> <div>(A x B x TR) - C: \$852,608.00 C x 2%: \$17,052.16</div>	Amounts not calculated for proposed final budget. Amounts will be calculated/updated for final budget.
1780	<div>Tax Data: Amount for 2025-26 State Property Tax Reduction Allocation has been changed. Provide a justification.</div> <div>User entered amount for 7340: \$851,399.00 Pre-loaded amount for 7340: \$981,794.00</div>	Proposed final budget was prepared prior to receiving final allocation. District will update this amount for final budget.
2300	<div>Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen.</div> <div>7340 LEA Amount: \$851,399.00 7340 PDE Amount: \$981,794.00</div>	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Prudent fiscal management.
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.	Prudent fiscal management.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Prudent fiscal management.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Prudent fiscal management.

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	1,400,000	
0840 Assigned Fund Balance	2,822,000	
0850 Unassigned Fund Balance	2,024,609	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,246,609</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	10,130,710	
7000 Revenue from State Sources	12,497,260	
8000 Revenue from Federal Sources	326,037	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$22,954,007</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$29,200,616</u>

LEA : 117416103 South Williamsport Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,360,414
6113 Public Utility Realty Taxes	8,000
6114 Payments in Lieu of Current Taxes - State / Local	37,095
6150 Current Act 511 Taxes - Proportional Assessments	2,760,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	375,000
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	39,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	224,201
6910 Rentals	3,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	4,000
REVENUE FROM LOCAL SOURCES	\$10,130,710
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,272,981
7271 Special Education funds for School-Aged Pupils	1,067,144
7311 Pupil Transportation Subsidy	267,247
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	851,399
7360 Safe Schools	65,699
7531 Ready to Learn-Foundation	228,011
7532 Ready to Learn-Adequacy Supplement	369,172
7810 State Share of Social Security and Medicare Taxes	428,135
7820 State Share of Retirement Contributions	1,927,472
REVENUE FROM STATE SOURCES	\$12,497,260
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	268,252
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	34,325
8517 Title IV - 21st Century Schools	23,460
REVENUE FROM FEDERAL SOURCES	\$326,037
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	22,954,007

Act 1 Index (current): 5.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,360,414	
Amount of Tax Relief for Homestead Exclusions	\$852,608	
Total Approx. Tax Revenue:	\$7,213,022	
Approx. Tax Levy for Tax Rate Calculation:	\$7,691,763	
	Lycoming	Total

2024-25 Data		
a. Assessed Value	\$392,415,428	\$392,415,428
b. Real Estate Mills	19.1000	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$524,543,392	\$524,543,392
d. Assessed Value	\$392,436,876	\$392,436,876
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$7,495,135	\$7,495,135
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$7,495,135	\$7,495,135
(f Total * g)		
i. Base Mills Subject to Index	19.1000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$7,691,763	\$7,691,763
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	19.6000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,691,763	\$7,691,763
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,839,155
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,360,414
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,360,414	
Amount of Tax Relief for Homestead Exclusions	<u>\$852,608</u>	
Total Approx. Tax Revenue:	\$7,213,022	
Approx. Tax Levy for Tax Rate Calculation:	\$7,691,763	
	Lycoming	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.1696	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,915,295	\$7,915,295
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	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$91,580

Act 1 Index (current): 5.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,360,414
Amount of Tax Relief for Homestead Exclusions	<u>\$852,608</u>
Total Approx. Tax Revenue:	\$7,213,022
Approx. Tax Levy for Tax Rate Calculation:	\$7,691,763
	Lycoming
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$851,399	Lowering RE Tax Rate	\$0	\$851,399
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,209			\$1,209
Amount of Tax Relief from State/Local Sources				\$852,608

2025-2026 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 117416103 South Williamsport Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 5/20/2025 8:20:31 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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	392,436,876	19.6000	7,691,763			93.00000%	
Totals:	392,436,876		7,691,763	- 852,608	= 6,839,155	X 93.00000%	= 6,360,414
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$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			1.100%	0.000%	2,600,000	2,600,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	160,000	160,000
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						2,760,000	2,760,000
Total Act 511, Current Taxes							2,760,000
Act 511 Tax Limit -->				524,543,392	X	12	6,294,521
				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	19.1000	19.6000	2.62%	Yes	5.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	5.6%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,551,996
1200 Special Programs - Elementary / Secondary	3,101,884
1300 Vocational Education	616,296
1400 Other Instructional Programs - Elementary / Secondary	556,012
Total Instruction	\$13,826,188
2000 Support Services	
2100 Support Services - Students	591,456
2200 Support Services - Instructional Staff	1,014,521
2300 Support Services - Administration	1,534,574
2400 Support Services - Pupil Health	267,696
2500 Support Services - Business	372,733
2600 Operation and Maintenance of Plant Services	2,416,393
2700 Student Transportation Services	492,983
Total Support Services	\$6,690,356
3000 Operation of Non-Instructional Services	
3200 Student Activities	690,830
3300 Community Services	18,167
Total Operation of Non-Instructional Services	\$708,997
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,600,025
5200 Interfund Transfers - Out	383,400
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$2,083,425
Total Estimated Expenditures and Other Financing Uses	\$23,308,966

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,925,397
200 Personnel Services - Employee Benefits	3,394,666
300 Purchased Professional and Technical Services	23,046
400 Purchased Property Services	32,585
500 Other Purchased Services	993,936
600 Supplies	168,822
700 Property	2,750
800 Other Objects	10,794
Total Regular Programs - Elementary / Secondary	\$9,551,996
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,400,344
200 Personnel Services - Employee Benefits	881,864
300 Purchased Professional and Technical Services	784,900
400 Purchased Property Services	270
500 Other Purchased Services	8,197
600 Supplies	21,309
700 Property	5,000
Total Special Programs - Elementary / Secondary	\$3,101,884
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	201,895
200 Personnel Services - Employee Benefits	140,824
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	650
500 Other Purchased Services	246,300
600 Supplies	21,627
Total Vocational Education	\$616,296
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	122,852
200 Personnel Services - Employee Benefits	56,405
300 Purchased Professional and Technical Services	167,110
500 Other Purchased Services	206,500
600 Supplies	2,000
800 Other Objects	1,145
Total Other Instructional Programs - Elementary / Secondary	\$556,012
Total Instruction	\$13,826,188
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	322,569
200 Personnel Services - Employee Benefits	241,723
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	500
600 Supplies	11,339

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<u>Description</u>	<u>Amount</u>
800 Other Objects	325
Total Support Services - Students	\$591,456
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	274,956
200 Personnel Services - Employee Benefits	260,684
300 Purchased Professional and Technical Services	280,570
400 Purchased Property Services	5,000
500 Other Purchased Services	29,879
600 Supplies	44,051
700 Property	119,381
Total Support Services - Instructional Staff	\$1,014,521
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	726,772
200 Personnel Services - Employee Benefits	645,424
300 Purchased Professional and Technical Services	100,700
500 Other Purchased Services	22,310
600 Supplies	23,943
800 Other Objects	15,425
Total Support Services - Administration	\$1,534,574
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	133,631
200 Personnel Services - Employee Benefits	122,278
300 Purchased Professional and Technical Services	5,100
400 Purchased Property Services	303
500 Other Purchased Services	275
600 Supplies	6,109
Total Support Services - Pupil Health	\$267,696
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	185,501
200 Personnel Services - Employee Benefits	144,131
300 Purchased Professional and Technical Services	23,895
400 Purchased Property Services	2,440
500 Other Purchased Services	13,500
600 Supplies	3,266
Total Support Services - Business	\$372,733
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	814,856
200 Personnel Services - Employee Benefits	658,400
400 Purchased Property Services	304,622
500 Other Purchased Services	139,976
600 Supplies	496,839
700 Property	1,500
800 Other Objects	200
Total Operation and Maintenance of Plant Services	\$2,416,393

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	27,360
200 Personnel Services - Employee Benefits	11,395
300 Purchased Professional and Technical Services	2,678
500 Other Purchased Services	376,550
600 Supplies	75,000
Total Student Transportation Services	\$492,983
Total Support Services	\$6,690,356
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	313,388
200 Personnel Services - Employee Benefits	135,269
300 Purchased Professional and Technical Services	84,935
400 Purchased Property Services	13,000
500 Other Purchased Services	60,193
600 Supplies	49,922
800 Other Objects	34,123
Total Student Activities	\$690,830
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	417
500 Other Purchased Services	16,750
Total Community Services	\$18,167
Total Operation of Non-Instructional Services	\$708,997
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,000
900 Other Uses of Funds	1,598,025
Total Debt Service / Other Expenditures and Financing Uses	\$1,600,025
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	383,400
Total Interfund Transfers - Out	\$383,400
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$2,083,425
TOTAL EXPENDITURES	\$23,308,966

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<u>Cash and Short-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	8,487,000	
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	600,000	900,000
Other Capital Projects Fund		
Debt Service Fund	1,775,000	
Food Service / Cafeteria Operations Fund	620,000	220,000
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	\$11,482,000	\$1,120,000

<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$11,482,000	\$1,120,000

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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	29,335,000	28,870,000
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 General Fund	\$29,335,000	\$28,870,000
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>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$29,335,000	\$28,870,000

<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$29,335,000	\$28,870,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,400,000
0840 Assigned Fund Balance	2,822,000
0850 Unassigned Fund Balance	1,669,650
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,891,650
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,991,650