

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Montoursville Area SD	<b>County :</b> Lycoming	<b>AUN Number :</b> 117415103
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/12/26
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	359,550
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,900,009
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$4,259,559</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	19,488,220
7000 Revenue from State Sources	17,148,012
8000 Revenue from Federal Sources	362,280
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$36,998,512</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$41,258,071</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	13,166,020
6112 Interim Real Estate Taxes	15,000
6113 Public Utility Realty Taxes	16,200
6114 Payments in Lieu of Current Taxes - State / Local	60,000
6150 Current Act 511 Taxes - Proportional Assessments	4,770,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	550,000
6500 Earnings on Investments	350,000
6700 Revenues from LEA Activities	65,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	392,500
6910 Rentals	3,000
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	50,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$19,488,220</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,596,703
7160 Tuition for Orphans Subsidy	40,000
7271 Special Education funds for School-Aged Pupils	1,599,966
7311 Pupil Transportation Subsidy	667,731
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	269,395
7330 Health Services (Medical, Dental, Nurse, Act 25)	31,000
7340 State Property Tax Reduction Allocation	893,980
7505 Ready to Learn Block Grant	2,107,479
7810 State Share of Social Security and Medicare Taxes	556,458
7820 State Share of Retirement Contributions	2,385,300
<b>REVENUE FROM STATE SOURCES</b>	<b>\$17,148,012</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	291,432
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	48,869
8517 Title IV - 21st Century Schools	21,979
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$362,280</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>36,998,512</b>

Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$13,166,020

Amount of Tax Relief for Homestead Exclusions \$897,277

Total Approx. Tax Revenue: \$14,063,297

Approx. Tax Levy for Tax Rate Calculation: \$14,756,245

Lycoming

Total

2025-26 Data		
a. Assessed Value	\$836,811,700	\$836,811,700
b. Real Estate Mills	17.0900	
<b>I. 2026-27 Data</b>		
c. 2024 STEB Market Value	\$1,250,674,790	\$1,250,674,790
d. Assessed Value	\$836,047,900	\$836,047,900
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2025-26 Calculations</b>		
f. 2025-26 Tax Levy	\$14,301,112	\$14,301,112
(a * b)		
<b>2026-27 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$14,301,112	\$14,301,112
(f Total * g)		
i. Base Mills Subject to Index	17.0900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$14,756,245	\$14,756,245
(Approx. Tax Levy * g)		
<b>I. 2026-27 Real Estate Tax Rate</b>	<b>17.6500</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,756,245	\$14,756,245
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,858,968
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,166,020
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$13,166,020	
Amount of Tax Relief for Homestead Exclusions	<u>\$897,277</u>	
Total Approx. Tax Revenue:	\$14,063,297	
Approx. Tax Levy for Tax Rate Calculation:	\$14,756,245	

Lycoming

Total

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	17.8419	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,916,683	\$14,916,683
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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$13,616.00	
Number of Homestead/Farmstead Properties	3808	3808
Median Assessed Value of Homestead Properties		\$121,030

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Act 1 Index (current): 4.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$13,166,020</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$897,277</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$14,063,297</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$14,756,245</b>

<b>Lycoming</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$893,980	Lowering RE Tax Rate	\$0	\$893,980
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,297			\$3,297
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$897,277</b>

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	836,047,900	17.6500	14,756,245			95.00000%	
<b>Totals:</b>	<b>836,047,900</b>		<b>14,756,245</b>	<b>897,277</b>	<b>13,858,968</b>	<b>95.00000%</b>	<b>13,166,020</b>

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 0 0**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.150%	0.000%	4,500,000	4,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	270,000	270,000
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 4,770,000 4,770,000**

**Total Act 511, Current Taxes 4,770,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,250,674,790</b>	<b>X</b>	<b>12</b>	<b>15,008,097</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

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	17.0900	17.6500	3.28%	Yes	4.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	14,922,670
1200 Special Programs - Elementary / Secondary	5,328,045
1300 Vocational Education	336,721
1400 Other Instructional Programs - Elementary / Secondary	421,910
<b>Total Instruction</b>	<b>\$21,009,346</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,025,229
2200 Support Services - Instructional Staff	2,168,229
2300 Support Services - Administration	2,262,258
2400 Support Services - Pupil Health	466,854
2500 Support Services - Business	509,758
2600 Operation and Maintenance of Plant Services	3,673,236
2700 Student Transportation Services	1,732,547
<b>Total Support Services</b>	<b>\$11,838,111</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	869,345
<b>Total Operation of Non-Instructional Services</b>	<b>\$869,345</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	4,172,614
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,172,614</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$37,889,416</b>

2026-2027 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,089,822
200 Personnel Services - Employee Benefits	5,892,698
400 Purchased Property Services	4,600
500 Other Purchased Services	646,850
600 Supplies	257,000
700 Property	22,400
800 Other Objects	9,300
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$14,922,670</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,978,232
200 Personnel Services - Employee Benefits	1,286,870
300 Purchased Professional and Technical Services	1,449,343
500 Other Purchased Services	598,900
600 Supplies	13,450
700 Property	1,250
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,328,045</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	336,721
<b>Total Vocational Education</b>	<b>\$336,721</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	18,900
200 Personnel Services - Employee Benefits	7,900
300 Purchased Professional and Technical Services	248,610
500 Other Purchased Services	146,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$421,910</b>
<b>Total Instruction</b>	<b>\$21,009,346</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	582,869
200 Personnel Services - Employee Benefits	410,031
300 Purchased Professional and Technical Services	9,454
500 Other Purchased Services	15,300
600 Supplies	6,425
800 Other Objects	1,150
<b>Total Support Services - Students</b>	<b>\$1,025,229</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	805,904
200 Personnel Services - Employee Benefits	493,733
300 Purchased Professional and Technical Services	58,339
400 Purchased Property Services	3,000
500 Other Purchased Services	61,756
600 Supplies	450,943

2026-2027 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	293,054
800 Other Objects	1,500
<b>Total Support Services - Instructional Staff</b>	<b>\$2,168,229</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,066,062
200 Personnel Services - Employee Benefits	809,075
300 Purchased Professional and Technical Services	251,430
400 Purchased Property Services	24,500
500 Other Purchased Services	69,886
600 Supplies	11,300
700 Property	1,900
800 Other Objects	28,105
<b>Total Support Services - Administration</b>	<b>\$2,262,258</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	181,691
200 Personnel Services - Employee Benefits	158,090
300 Purchased Professional and Technical Services	116,423
400 Purchased Property Services	2,250
500 Other Purchased Services	1,200
600 Supplies	5,300
700 Property	1,900
<b>Total Support Services - Pupil Health</b>	<b>\$466,854</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	250,136
200 Personnel Services - Employee Benefits	193,047
300 Purchased Professional and Technical Services	29,575
400 Purchased Property Services	9,000
500 Other Purchased Services	20,000
600 Supplies	3,000
700 Property	1,000
800 Other Objects	4,000
<b>Total Support Services - Business</b>	<b>\$509,758</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,221,001
200 Personnel Services - Employee Benefits	799,310
300 Purchased Professional and Technical Services	114,400
400 Purchased Property Services	886,059
500 Other Purchased Services	241,451
600 Supplies	403,065
700 Property	2,450
800 Other Objects	5,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,673,236</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	5,362
200 Personnel Services - Employee Benefits	2,400

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	100,000
500 Other Purchased Services	1,623,785
700 Property	1,000
<b>Total Student Transportation Services</b>	<b>\$1,732,547</b>
<b>Total Support Services</b>	<b>\$11,838,111</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	309,865
200 Personnel Services - Employee Benefits	128,100
300 Purchased Professional and Technical Services	83,900
400 Purchased Property Services	19,500
500 Other Purchased Services	179,600
600 Supplies	33,800
700 Property	77,095
800 Other Objects	37,485
<b>Total Student Activities</b>	<b>\$869,345</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$869,345</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	4,172,614
<b>Total Interfund Transfers - Out</b>	<b>\$4,172,614</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,172,614</b>
<b>TOTAL EXPENDITURES</b>	<b>\$37,889,416</b>

**Cash and Short-Term Investments**

**06/30/2026 Estimate**

**06/30/2027 Projection**

General Fund	3,900,009	3,017,107
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	9,138,156	4,749,937
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$13,038,165</b>	<b>\$7,767,044</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$13,038,165</b>	<b>\$7,767,044</b>
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Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

**General 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 General Fund**

**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

**Total Debt Service Fund**

**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**

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 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**

**Short-Term Payables**

**06/30/2026 Estimate**

**06/30/2027 Projection**

General Fund	67,935,332	65,531,381
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		
<b>Total Short-Term Payables</b>	<b>\$67,935,332</b>	<b>\$65,531,381</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$67,935,332</b>	<b>\$65,531,381</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	359,550
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,009,105
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,368,655</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,368,655</b>
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