

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/06/2026



President of the Board - Original Signature Required

6/9/26

Date



Secretary of the Board - Original Signature Required

6/9/26

Date



Chief School Administrator - Original Signature Required

6/10/26

Date

M. Daniel Egly

Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Loyalsock Township SD	COUNTY : Lycoming	AUN : 117414203
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

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

Did you raise property taxes in SY 2026-2027 (compared to 2025-2026) ?

Yes No


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

Total Budgeted Expenditures	\$31563522
Ending Unassigned Fund Balance	\$2323852
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.36%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6.10.26
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DUE DATE: AUGUST 15, 2026

FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Loyalsock Township SD	County : Lycoming	AUN Number : 117414203
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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 5/6/2026
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DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Loyalsock Township SD	COUNTY : Lycoming	AUN : 117414203
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

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Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

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

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

Total Budgeted Expenditures	\$31488522
Ending Unassigned Fund Balance	\$2323852
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.37%

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

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2026

**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 : Loyalsock Township SD	County : Lycoming	AUN Number : 117414203
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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**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	Unassigned fund balance is used to meet monthly costs, unexpected financial commitments including but not limited to special education and other unforeseeable expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	These funds have been set aside for future retirement costs and other post retirement benefits.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The board assigned fund balance to cover the cost of computer leases and future technology equipment over the next three years.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,995,000
0840 Assigned Fund Balance	843,530
0850 Unassigned Fund Balance	5,288,772
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,127,302</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	18,034,000
7000 Revenue from State Sources	12,011,572
8000 Revenue from Federal Sources	584,500
9000 Other Financing Sources	400,000
Total Estimated Revenues And Other Financing Sources	<u>\$31,030,072</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$40,157,374</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	11,255,000
6112 Interim Real Estate Taxes	10,000
6113 Public Utility Realty Taxes	15,000
6114 Payments in Lieu of Current Taxes - State / Local	95,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	5,300,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	365,000
6500 Earnings on Investments	425,000
6700 Revenues from LEA Activities	85,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	352,000
6910 Rentals	62,000
6920 Contributions and Donations from Private Sources	20,000
6990 Refunds and Other Miscellaneous Revenue	20,000

REVENUE FROM LOCAL SOURCES \$18,034,000

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	5,030,000
7144 Cyber Charter Transition	60,000
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	1,013,000
7292 Pre-K Counts	120,000
7311 Pupil Transportation Subsidy	230,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	26,000
7340 State Property Tax Reduction Allocation	685,896
7360 Safe Schools	130,000
7531 Ready to Learn-Foundation	1,691,676
7532 Ready to Learn-Adequacy Supplement	500,000
7810 State Share of Social Security and Medicare Taxes	450,000
7820 State Share of Retirement Contributions	2,050,000

REVENUE FROM STATE SOURCES \$12,011,572

REVENUE FROM FEDERAL SOURCES

8110 Payments for Federally Impacted Areas	2,500
8514 Title I - Improving the Academic Achievement of the Disadvantaged	292,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	43,000
8517 Title IV - 21st Century Schools	22,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	225,000
REVENUE FROM FEDERAL SOURCES	\$584,500
OTHER FINANCING SOURCES	
9500 Capital Contributions	400,000
OTHER FINANCING SOURCES	\$400,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	31,030,072

Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$11,255,000

Amount of Tax Relief for Homestead Exclusions \$686,325

Total Approx. Tax Revenue: \$11,941,325

Approx. Tax Levy for Tax Rate Calculation: \$12,448,966

Lycoming

Total

2025-26 Data		
a. Assessed Value	\$769,914,390	\$769,914,390
b. Real Estate Mills	15.3500	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$1,121,243,149	\$1,121,243,149
d. Assessed Value	\$778,060,400	\$778,060,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$11,818,186	\$11,818,186
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$11,818,186	\$11,818,186
(f Total * g)		
i. Base Mills Subject to Index	15.3500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.68429%	95.68429%
k. Tax Levy Needed	\$12,448,966	\$12,448,966
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	16.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,448,966	\$12,448,966
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,762,641
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,255,000
(n * Est. Pct. Collection)		

AUN: 117414203 Loyalsock Township SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,255,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$686,325</u>	
Total Approx. Tax Revenue:	\$11,941,325	
Approx. Tax Levy for Tax Rate Calculation:	\$12,448,966	
	Lycoming	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.0254	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,468,729	\$12,468,729
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	\$14,198.75	
Number of Homestead/Farmstead Properties	3021	3021
Median Assessed Value of Homestead Properties		\$131,080

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,255,000
Amount of Tax Relief for Homestead Exclusions	<u>\$686,325</u>
Total Approx. Tax Revenue:	\$11,941,325
Approx. Tax Levy for Tax Rate Calculation:	\$12,448,966

Lycoming	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$685,896	Lowering RE Tax Rate	\$0		\$685,896
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$429				\$429
Amount of Tax Relief from State/Local Sources					\$686,325

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	778,060,400	16.0000	12,448,966			95.68429%	
Totals:	778,060,400		12,448,966	686,325	11,762,641	95.68429%	11,255,000

	<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	\$5.00	\$0.00	30,000
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 30,000 30,000

	<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%	4,425,000	4,425,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	500,000	500,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.75000	0.000	375,000	375,000
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 5,300,000 5,300,000

Total Act 511, Current Taxes 5,330,000

Act 511 Tax Limit -->	1,121,243,149 X	12	13,454,918
	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	15.3500	16.0000	4.24%	Yes	4.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.4%				
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.4%				
6155	Current Act 511 Business Privilege Taxes	0.75000	0.75000	0.00%	Yes	4.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,952,025
1200 Special Programs - Elementary / Secondary	4,048,360
1300 Vocational Education	512,356
1400 Other Instructional Programs - Elementary / Secondary	390,950
1800 Pre-Kindergarten	173,725
Total Instruction	\$19,077,416
2000 Support Services	
2100 Support Services - Students	1,173,002
2200 Support Services - Instructional Staff	663,234
2300 Support Services - Administration	2,596,804
2400 Support Services - Pupil Health	361,878
2500 Support Services - Business	602,863
2600 Operation and Maintenance of Plant Services	2,613,814
2700 Student Transportation Services	625,587
2800 Support Services - Central	829,471
2900 Other Support Services	1,500
Total Support Services	\$9,468,153
3000 Operation of Non-Instructional Services	
3200 Student Activities	917,239
3300 Community Services	34,000
Total Operation of Non-Instructional Services	\$951,239
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	68,120
5200 Interfund Transfers - Out	1,923,594
Total Other Expenditures and Financing Uses	\$1,991,714
Total Estimated Expenditures and Other Financing Uses	\$31,488,522

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,030,397
200 Personnel Services - Employee Benefits	4,800,711
300 Purchased Professional and Technical Services	324,700
400 Purchased Property Services	14,000
500 Other Purchased Services	1,207,300
600 Supplies	573,877
800 Other Objects	1,040
Total Regular Programs - Elementary / Secondary	\$13,952,025
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,751,689
200 Personnel Services - Employee Benefits	1,370,097
300 Purchased Professional and Technical Services	861,000
500 Other Purchased Services	50,800
600 Supplies	14,574
800 Other Objects	200
Total Special Programs - Elementary / Secondary	\$4,048,360
1300 <u>Vocational Education</u>	
500 Other Purchased Services	465,000
600 Supplies	17,356
800 Other Objects	30,000
Total Vocational Education	\$512,356
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	61,000
200 Personnel Services - Employee Benefits	30,450
300 Purchased Professional and Technical Services	165,000
500 Other Purchased Services	130,000
600 Supplies	4,500
Total Other Instructional Programs - Elementary / Secondary	\$390,950
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	99,270
200 Personnel Services - Employee Benefits	54,455
600 Supplies	15,000
700 Property	5,000
Total Pre-Kindergarten	\$173,725
Total Instruction	\$19,077,416
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	689,510
200 Personnel Services - Employee Benefits	391,911
300 Purchased Professional and Technical Services	75,000
400 Purchased Property Services	1,000
500 Other Purchased Services	1,130

<u>Description</u>	<u>Amount</u>
600 Supplies	12,925
800 Other Objects	1,526
Total Support Services - Students	\$1,173,002
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	349,496
200 Personnel Services - Employee Benefits	276,820
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	2,560
600 Supplies	23,228
800 Other Objects	3,130
Total Support Services - Instructional Staff	\$663,234
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,223,925
200 Personnel Services - Employee Benefits	787,664
300 Purchased Professional and Technical Services	291,000
400 Purchased Property Services	6,800
500 Other Purchased Services	163,950
600 Supplies	96,600
800 Other Objects	26,865
Total Support Services - Administration	\$2,596,804
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	199,500
200 Personnel Services - Employee Benefits	136,878
300 Purchased Professional and Technical Services	19,700
600 Supplies	5,800
Total Support Services - Pupil Health	\$361,878
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	298,743
200 Personnel Services - Employee Benefits	241,340
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	3,000
500 Other Purchased Services	1,280
600 Supplies	26,500
800 Other Objects	2,000
Total Support Services - Business	\$602,863
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,102,017
200 Personnel Services - Employee Benefits	675,997
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	214,800
500 Other Purchased Services	17,000
600 Supplies	577,500
700 Property	5,000
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$2,613,814

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	269,022
200 Personnel Services - Employee Benefits	106,565
300 Purchased Professional and Technical Services	29,000
400 Purchased Property Services	26,500
500 Other Purchased Services	55,000
600 Supplies	135,000
800 Other Objects	4,500
Total Student Transportation Services	\$625,587
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	333,794
200 Personnel Services - Employee Benefits	146,143
300 Purchased Professional and Technical Services	13,500
400 Purchased Property Services	6,000
500 Other Purchased Services	1,750
600 Supplies	328,284
Total Support Services - Central	\$829,471
2900 <u>Other Support Services</u>	
600 Supplies	1,500
Total Other Support Services	\$1,500
Total Support Services	\$9,468,153
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	431,212
200 Personnel Services - Employee Benefits	164,427
300 Purchased Professional and Technical Services	139,700
400 Purchased Property Services	11,500
500 Other Purchased Services	42,650
600 Supplies	80,800
700 Property	12,000
800 Other Objects	34,950
Total Student Activities	\$917,239
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	1,000
800 Other Objects	3,000
Total Community Services	\$34,000
Total Operation of Non-Instructional Services	\$951,239
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,120
900 Other Uses of Funds	65,000
Total Debt Service / Other Expenditures and Financing Uses	\$68,120

<u>Description</u>	<u>Amount</u>
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,923,594
Total Interfund Transfers - Out	\$1,923,594
Total Other Expenditures and Financing Uses	\$1,991,714
TOTAL EXPENDITURES	\$31,488,522

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	9,000,000	8,500,000
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	1,000,000	750,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	950,000	850,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	50,000	50,000
Pension Trust Fund		
Activity Fund	125,000	125,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$11,125,000	\$10,275,000
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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	\$11,125,000	\$10,275,000
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Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

General Fund

0510 Bonds Payable	23,070,939	21,170,939
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	200,000	178,000
0540 Accumulated Compensated Absences	1,350,000	1,300,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,850,000	2,800,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$27,470,939	\$25,448,939
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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	\$27,470,939	\$25,448,939
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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	\$27,470,939	\$25,448,939
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,595,000
0840 Assigned Fund Balance	3,750,000
0850 Unassigned Fund Balance	2,323,852
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,668,852

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,668,852
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