

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Stephanie L Arnold

(484)373-6006

Extn :

Contact Person

Telephone

Extension

sarnold@wilsonareasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wilson Area SD	COUNTY : Northampton	AUN : 120488603
-------------------------------------	-------------------------	--------------------

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	\$52790827
Ending Unassigned Fund Balance	\$5891250
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	11.15%

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
-----------------------------	------

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 : Wilson Area SD	County : Northampton	AUN Number : 120488603
---	------------------------------------	--------------------------------------

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
--	-------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The \$85,000 budgeted in the reserve account is for unanticipated expenditures.
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.	The unassigned fund balance will be used to offset future budget gaps to the extent possible and necessary.
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 committed by the Board for technology, healthcare and increases in PSERS costs

<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	4,780,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	14,923,792	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$19,703,792</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	28,894,815	
7000 Revenue from State Sources	18,486,735	
8000 Revenue from Federal Sources	940,829	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$48,322,379</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$68,026,171</u>

LEA : 120488603 Wilson Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	23,767,016
6112 Interim Real Estate Taxes	27,500
6113 Public Utility Realty Taxes	25,000
6140 Current Act 511 Taxes - Flat Rate Assessments	15,050
6150 Current Act 511 Taxes - Proportional Assessments	3,269,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	948,300
6500 Earnings on Investments	350,000
6700 Revenues from LEA Activities	22,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	330,449
6910 Rentals	2,000
6940 Tuition from Patrons	26,000
6990 Refunds and Other Miscellaneous Revenue	112,000
REVENUE FROM LOCAL SOURCES	\$28,894,815
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,354,311
7144 Cyber Charter Transition	123,008
7160 Tuition for Orphans Subsidy	45,000
7271 Special Education funds for School-Aged Pupils	2,054,759
7292 Pre-K Counts	154,758
7311 Pupil Transportation Subsidy	325,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	40,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	240,639
7330 Health Services (Medical, Dental, Nurse, Act 25)	47,781
7340 State Property Tax Reduction Allocation	1,715,989
7531 Ready to Learn-Foundation	313,967
7532 Ready to Learn-Adequacy Supplement	1,971,932
7810 State Share of Social Security and Medicare Taxes	760,472
7820 State Share of Retirement Contributions	3,339,119
REVENUE FROM STATE SOURCES	\$18,486,735
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	728,783
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	90,264
8516 Title III - Language Instruction for English Learners and Immigrant Students	25,174

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	44,108
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500
REVENUE FROM FEDERAL SOURCES	\$940,829
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	48,322,379

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$23,767,016	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,715,989</u>	
Total Approx. Tax Revenue:	\$25,483,005	
Approx. Tax Levy for Tax Rate Calculation:	\$27,401,072	
	Northampton	Total

2025-26 Data		
a. Assessed Value	\$419,271,100	\$419,271,100
b. Real Estate Mills	62.5833	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$1,402,870,179	\$1,402,870,179
d. Assessed Value	\$420,996,000	\$420,996,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$26,239,369	\$26,239,369
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$26,239,369	\$26,239,369
(f Total * g)		
i. Base Mills Subject to Index	62.5833	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.53237%	92.53237%
k. Tax Levy Needed	\$27,401,072	\$27,401,072
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	65.0863	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$27,401,072	\$27,401,072
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$25,685,083
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$23,767,016
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$23,767,016	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,715,989</u>	
Total Approx. Tax Revenue:	\$25,483,005	
Approx. Tax Levy for Tax Rate Calculation:	\$27,401,072	
	Northampton	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	65.4621	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$27,559,282	\$27,559,282
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	\$7,432.76	
Number of Homestead/Farmstead Properties	3516	3516
Median Assessed Value of Homestead Properties		\$54,300

Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$23,767,016
Amount of Tax Relief for Homestead Exclusions	<u>\$1,715,989</u>
Total Approx. Tax Revenue:	\$25,483,005
Approx. Tax Levy for Tax Rate Calculation:	\$27,401,072
	Northampton
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,715,989	Lowering RE Tax Rate	\$0	\$1,715,989
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,715,989

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Northampton	420,996,000	65.0863	27,401,072				92.53237%	
Totals:	420,996,000		27,401,072	-	1,715,989	=	25,685,083	X 92.53237% = 23,767,016
				<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			\$5.00	\$0.00	15,050		15,050
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						15,050		15,050
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			0.500%	0.000%	2,615,000		2,615,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	389,500		389,500
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			1.50000	0.000	265,000		265,000
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0		0
Total Current Act 511 Taxes – Proportional Assessments						3,269,500		3,269,500
Total Act 511, Current Taxes								3,284,550
Act 511 Tax Limit -->					1,402,870,179	X	12	16,834,442
					Market Value		Mills	(511 Limit)

LEA : 120488603 Wilson Area SD

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> Northampton <u>Current Act 511 Taxes – Flat Rate Assessments</u>	62.5833	65.0863	4.00%	Yes	4.6%				
6143	<u>Current Act 511 Local Services Taxes</u> <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6157	Current Act 511 Mercantile Taxes	1.50000	1.50000	0.00%	Yes	4.6%				

LEA : 120488603 Wilson Area SD

Printed 5/18/2026 4:54:25 PM

<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		20,454,695
1200 Special Programs - Elementary / Secondary		7,766,797
1300 Vocational Education		1,291,745
1400 Other Instructional Programs - Elementary / Secondary		6,203
1500 Nonpublic School Programs		3,088
1600 Adult Education Programs		296,709
1800 Pre-Kindergarten		149,637
Total Instruction		\$29,968,874
2000 Support Services		
2100 Support Services - Students		1,759,980
2200 Support Services - Instructional Staff		1,147,914
2300 Support Services - Administration		3,210,545
2400 Support Services - Pupil Health		536,102
2500 Support Services - Business		662,410
2600 Operation and Maintenance of Plant Services		4,854,752
2700 Student Transportation Services		1,935,308
2800 Support Services - Central		1,010,914
2900 Other Support Services		16,200
Total Support Services		\$15,134,125
3000 Operation of Non-Instructional Services		
3200 Student Activities		1,152,313
3300 Community Services		91,338
Total Operation of Non-Instructional Services		\$1,243,651
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		4,160,000
5200 Interfund Transfers - Out		2,199,177
5900 Budgetary Reserve		85,000
Total Other Expenditures and Financing Uses		\$6,444,177
Total Estimated Expenditures and Other Financing Uses		\$52,790,827

LEA : 120488603 Wilson Area SD

Printed 5/18/2026 4:54:26 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,774,017
200 Personnel Services - Employee Benefits	7,757,902
400 Purchased Property Services	65,250
500 Other Purchased Services	1,143,439
600 Supplies	611,587
700 Property	87,500
800 Other Objects	15,000
Total Regular Programs - Elementary / Secondary	\$20,454,695
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,438,874
200 Personnel Services - Employee Benefits	1,608,520
300 Purchased Professional and Technical Services	2,621,538
500 Other Purchased Services	1,073,354
600 Supplies	9,750
800 Other Objects	14,761
Total Special Programs - Elementary / Secondary	\$7,766,797
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	247,721
200 Personnel Services - Employee Benefits	184,973
500 Other Purchased Services	833,051
600 Supplies	26,000
Total Vocational Education	\$1,291,745
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,250
200 Personnel Services - Employee Benefits	1,753
600 Supplies	200
Total Other Instructional Programs - Elementary / Secondary	\$6,203
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	1,796
200 Personnel Services - Employee Benefits	1,292
Total Nonpublic School Programs	\$3,088
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	296,709
Total Adult Education Programs	\$296,709
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	22,411
200 Personnel Services - Employee Benefits	9,646
300 Purchased Professional and Technical Services	2,486
500 Other Purchased Services	40,021
600 Supplies	75,073

LEA : 120488603 Wilson Area SD

Printed 5/18/2026 4:54:26 PM

<u>Description</u>	<u>Amount</u>
Total Pre-Kindergarten	\$149,637
Total Instruction	\$29,968,874
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	939,067
200 Personnel Services - Employee Benefits	664,329
300 Purchased Professional and Technical Services	127,259
400 Purchased Property Services	6,800
600 Supplies	22,525
Total Support Services - Students	\$1,759,980
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	627,128
200 Personnel Services - Employee Benefits	451,991
300 Purchased Professional and Technical Services	13,450
400 Purchased Property Services	6,000
500 Other Purchased Services	2,600
600 Supplies	46,745
Total Support Services - Instructional Staff	\$1,147,914
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,678,455
200 Personnel Services - Employee Benefits	1,166,193
300 Purchased Professional and Technical Services	191,825
400 Purchased Property Services	37,950
500 Other Purchased Services	72,372
600 Supplies	31,300
800 Other Objects	32,450
Total Support Services - Administration	\$3,210,545
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	304,675
200 Personnel Services - Employee Benefits	216,410
300 Purchased Professional and Technical Services	4,800
600 Supplies	9,267
800 Other Objects	950
Total Support Services - Pupil Health	\$536,102
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	362,897
200 Personnel Services - Employee Benefits	259,833
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	5,900
500 Other Purchased Services	12,660
600 Supplies	17,500
800 Other Objects	1,620
Total Support Services - Business	\$662,410

LEA : 120488603 Wilson Area SD

Printed 5/18/2026 4:54:26 PM

<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,774,051
200 Personnel Services - Employee Benefits	1,097,392
300 Purchased Professional and Technical Services	227,800
400 Purchased Property Services	252,910
500 Other Purchased Services	223,400
600 Supplies	1,262,049
700 Property	16,500
800 Other Objects	650
Total Operation and Maintenance of Plant Services	\$4,854,752
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	830,813
200 Personnel Services - Employee Benefits	398,085
400 Purchased Property Services	94,200
500 Other Purchased Services	152,230
600 Supplies	441,780
700 Property	11,500
800 Other Objects	6,700
Total Student Transportation Services	\$1,935,308
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	371,028
200 Personnel Services - Employee Benefits	282,952
300 Purchased Professional and Technical Services	14,950
500 Other Purchased Services	55,239
600 Supplies	286,745
Total Support Services - Central	\$1,010,914
2900 <u>Other Support Services</u>	
500 Other Purchased Services	16,200
Total Other Support Services	\$16,200
Total Support Services	\$15,134,125
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	607,927
200 Personnel Services - Employee Benefits	256,451
300 Purchased Professional and Technical Services	86,110
400 Purchased Property Services	8,550
500 Other Purchased Services	55,050
600 Supplies	63,250
700 Property	5,600
800 Other Objects	69,375
Total Student Activities	\$1,152,313
3300 <u>Community Services</u>	
500 Other Purchased Services	26,500
800 Other Objects	64,838

LEA : 120488603 Wilson Area SD

Printed 5/18/2026 4:54:26 PM

<u>Description</u>	<u>Amount</u>
Total Community Services	\$91,338
Total Operation of Non-Instructional Services	\$1,243,651
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	847,750
900 Other Uses of Funds	3,312,250
Total Debt Service / Other Expenditures and Financing Uses	\$4,160,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,199,177
Total Interfund Transfers - Out	\$2,199,177
5900 <u>Budgetary Reserve</u>	
800 Other Objects	85,000
Total Budgetary Reserve	\$85,000
Total Other Expenditures and Financing Uses	\$6,444,177
TOTAL EXPENDITURES	\$52,790,827

LEA : 120488603 Wilson Area SD

Printed 5/18/2026 4:54:27 PM

Cash and Short-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund	26,847,000	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	5,268,000	2,199,000
Other Capital Projects Fund	12,500,000	10,000,000
Debt Service Fund	27,500	27,500
Food Service / Cafeteria Operations Fund	100,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	60,000	55,500
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$44,802,500	\$37,332,000

Long-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

LEA : 120488603 Wilson Area SD

Printed 5/18/2026 4:54:27 PM

<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$44,802,500	\$37,332,000

LEA : 120488603 Wilson Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	19,609,100	18,917,350
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	605,000	620,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,225,000	7,425,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$27,439,100	\$26,962,350
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		

LEA : 120488603 Wilson Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 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>06/30/2026 Estimate</u>	<u>06/30/2027 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		

LEA : 120488603 Wilson Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 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		

LEA : 120488603 Wilson Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$27,439,100	\$26,962,350

LEA : 120488603 Wilson Area SD

<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	691,750	906,600
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	\$691,750	\$906,600
TOTAL INDEBTEDNESS	\$28,130,850	\$27,868,950

LEA : 120488603 Wilson Area SD

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,294,094
0840 Assigned Fund Balance	1,050,000
0850 Unassigned Fund Balance	5,891,250
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$15,235,344
5900 Budgetary Reserve	85,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$15,320,344