

# PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2025-2026

## 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

\_\_\_\_\_  
JAMES FINK

(610)705-6000

Extn :6136

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

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Extension

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JFINK@SPRNG-FORD.NET

\_\_\_\_\_  
Email Address

<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.	
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification.  Line (u) of RETR Report: \$5,247,877.00 Approved Referendum Exception Amt: \$0.00	The board has approved filing with PDE for referendum exceptions for special education and retirement contributions. Further work will be done to bring down the difference.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	For unforeseen 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.	Fund balance is approximately 4.8% of budgeted 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.	Amount committed is for future retirement rate increases.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Amount is assigned for future tax assessment appeals, self-funded insurance expenses, and subsequent year's budget, payroll, and benefits.

<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	849,415
0820 Restricted Fund Balance	677,509
0830 Committed Fund Balance	361,152
0840 Assigned Fund Balance	6,953,125
0850 Unassigned Fund Balance	10,576,802
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$17,891,079</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	173,212,860
7000 Revenue from State Sources	42,288,787
8000 Revenue from Federal Sources	1,385,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$216,886,647</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$234,777,726</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	146,724,814
6112 Interim Real Estate Taxes	1,500,000
6113 Public Utility Realty Taxes	120,000
6114 Payments in Lieu of Current Taxes - State / Local	1,800,000
6140 Current Act 511 Taxes - Flat Rate Assessments	145,000
6150 Current Act 511 Taxes - Proportional Assessments	16,750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,856,046
6500 Earnings on Investments	2,000,000
6700 Revenues from LEA Activities	267,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,635,000
6910 Rentals	205,500
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	54,500
6990 Refunds and Other Miscellaneous Revenue	150,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$173,212,860</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	14,066,678
7112 Basic Education Funding-Social Security	3,404,267
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	3,255,910
7311 Pupil Transportation Subsidy	2,090,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	206,109
7330 Health Services (Medical, Dental, Nurse, Act 25)	165,000
7340 State Property Tax Reduction Allocation	3,032,881
7501 PA Accountability Grants	442,498
7820 State Share of Retirement Contributions	15,475,444
<b>REVENUE FROM STATE SOURCES</b>	<b>\$42,288,787</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	570,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	145,000
8517 Title IV - 21st Century Schools	20,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	650,000

Amount

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,385,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>216,886,647</b>

AUN: 123467303 Spring-Ford Area SD

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

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Page - 1 of 3

Act 1 Index (current): 4.0%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(3)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>4</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$146,725,175</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$3,032,881</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$149,758,056</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$153,603,633</b>		

	<b>Chester</b>	<b>Montgomery</b>	<b>Total</b>
<b>2024-25 Data</b>			
a. Assessed Value	\$129,813,808	\$4,197,313,104	\$4,327,126,912
b. Real Estate Mills	32.5131	32.5131	32.5131
<b>I. 2025-26 Data</b>			
c. 2023 STEB Market Value	\$220,124,635	\$7,356,712,646	\$7,576,837,281
d. Assessed Value	\$129,428,602	\$4,253,950,960	\$4,383,379,562
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2024-25 Calculations</b>			
f. 2024-25 Tax Levy	\$4,220,649	\$136,467,661	\$140,688,310
(a * b)			
<b>2025-26 Calculations</b>			
g. Percent of Total Market Value	2.90523%	97.09477%	100.00000%
<b>II. 2025-26 Real Estate Tax Rate</b>			
h. Rebalanced 2024-25 Tax Levy			\$140,688,310
(f Total * g)			
i. Base Mills Subject to Index	32.5131	32.5131	32.5131
(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	97.44600%	97.44600%	97.44600%
k. Tax Levy Needed			\$153,603,633
(Approx. Tax Levy * g)			
<b>I. 2025-26 Real Estate Tax Rate</b>	<b>35.0422</b>	<b>35.0422</b>	<b>35.0422</b>
(k / d * 1000)			
<b>III. 2025-26 Net Tax Revenue Generated By Mills</b>			
m. Tax Levy Generated by Mills	\$4,535,463	\$149,067,800	\$153,603,263
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$150,570,382
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$146,724,814
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.0%

<b>Calculation Method:</b>	Revenue	Section 672.1 Method Choice: (a)(3)	
<b>Number of Decimals For Tax Rate Calculation:</b>	4		
<b>Approx. Tax Revenue from RE Taxes:</b>	\$146,725,175		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<u>\$3,032,881</u>		
<b>Total Approx. Tax Revenue:</b>	\$149,758,056		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	\$153,603,633		

	Chester	Montgomery	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	33.8136	33.8136	33.8136
q. Mills In Excess of Index (if l > p), (l - p))	1.2286	1.2286	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,376,447	\$143,841,396	\$148,217,843
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$159,016	\$5,226,404	\$5,385,420
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$154,955	\$5,092,922	\$5,247,877

<b>Information Related to Property Tax Relief</b>			
V. Assessed Value Exclusion per Homestead	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$0

Act 1 Index (current): 4.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(3)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$146,725,175

Amount of Tax Relief for Homestead Exclusions

\$3,032,881

Total Approx. Tax Revenue:

\$149,758,056

Approx. Tax Levy for Tax Rate Calculation:

\$153,603,633

Chester

Montgomery

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$3,032,881

Lowering RE Tax Rate

\$0

\$3,032,881

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

**Amount of Tax Relief from State/Local Sources**

**\$3,032,881**

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>
Chester	129,428,602	35.0422	4,535,463			97.44600%	
Montgomery	4,253,950,960	35.0422	149,067,800			97.44600%	
<b>Totals:</b>	<b>4,383,379,562</b>		<b>153,603,263</b>	- 3,032,881 =	150,570,382 X	97.44600% =	146,724,814

	<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	145,000
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>145,000</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	14,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,750,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>16,750,000</b>
<b>Total Act 511, Current Taxes</b>			<b>16,895,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>7,576,837,281 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>90,922,047</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
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	Chester	32.5131	35.0422	7.78%	No	4.0%				
	Montgomery	32.5131	35.0422	7.78%	No	4.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	79,323,353
1200 Special Programs - Elementary / Secondary	46,489,333
1300 Vocational Education	4,190,623
1400 Other Instructional Programs - Elementary / Secondary	72,725
1800 Pre-Kindergarten	431
<b>Total Instruction</b>	<b>\$130,076,465</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	9,700,878
2200 Support Services - Instructional Staff	8,391,304
2300 Support Services - Administration	10,278,493
2400 Support Services - Pupil Health	4,272,669
2500 Support Services - Business	1,579,839
2600 Operation and Maintenance of Plant Services	13,738,483
2700 Student Transportation Services	11,053,160
2800 Support Services - Central	7,180,493
2900 Other Support Services	132,010
<b>Total Support Services</b>	<b>\$66,327,329</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	4,015,225
3300 Community Services	27,370
<b>Total Operation of Non-Instructional Services</b>	<b>\$4,042,595</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	7,083,244
5200 Interfund Transfers - Out	9,156,985
5900 Budgetary Reserve	400,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$16,640,229</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$217,086,618</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	44,098,648
200 Personnel Services - Employee Benefits	26,761,018
300 Purchased Professional and Technical Services	2,285,290
400 Purchased Property Services	280,057
500 Other Purchased Services	2,624,062
600 Supplies	3,199,068
700 Property	14,523
800 Other Objects	60,687
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$79,323,353</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	19,542,965
200 Personnel Services - Employee Benefits	14,876,793
300 Purchased Professional and Technical Services	6,570,299
400 Purchased Property Services	533
500 Other Purchased Services	5,256,392
600 Supplies	240,680
800 Other Objects	1,671
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$46,489,333</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	4,190,623
<b>Total Vocational Education</b>	<b>\$4,190,623</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	26,837
200 Personnel Services - Employee Benefits	11,177
300 Purchased Professional and Technical Services	34,711
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$72,725</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
600 Supplies	431
<b>Total Pre-Kindergarten</b>	<b>\$431</b>
<b>Total Instruction</b>	<b>\$130,076,465</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	4,811,398
200 Personnel Services - Employee Benefits	3,400,970
300 Purchased Professional and Technical Services	1,216,002
500 Other Purchased Services	93,961
600 Supplies	177,802
800 Other Objects	745
<b>Total Support Services - Students</b>	<b>\$9,700,878</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	4,755,247

2025-2026 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	3,256,843
300 Purchased Professional and Technical Services	169,303
400 Purchased Property Services	6,720
500 Other Purchased Services	34,168
600 Supplies	167,770
800 Other Objects	1,253
<b>Total Support Services - Instructional Staff</b>	<b>\$8,391,304</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	5,908,225
200 Personnel Services - Employee Benefits	3,539,153
300 Purchased Professional and Technical Services	469,576
400 Purchased Property Services	1,957
500 Other Purchased Services	174,539
600 Supplies	113,568
800 Other Objects	71,475
<b>Total Support Services - Administration</b>	<b>\$10,278,493</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	1,244,118
200 Personnel Services - Employee Benefits	977,395
300 Purchased Professional and Technical Services	2,023,008
400 Purchased Property Services	773
600 Supplies	27,375
<b>Total Support Services - Pupil Health</b>	<b>\$4,272,669</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	889,330
200 Personnel Services - Employee Benefits	591,217
300 Purchased Professional and Technical Services	18,530
400 Purchased Property Services	15,716
500 Other Purchased Services	10,155
600 Supplies	31,831
800 Other Objects	23,060
<b>Total Support Services - Business</b>	<b>\$1,579,839</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	4,190,074
200 Personnel Services - Employee Benefits	2,912,822
300 Purchased Professional and Technical Services	120,152
400 Purchased Property Services	3,674,648
500 Other Purchased Services	540,248
600 Supplies	2,163,709
700 Property	135,716
800 Other Objects	1,114
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$13,738,483</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	184,917
200 Personnel Services - Employee Benefits	121,751

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	9,888
500 Other Purchased Services	10,714,490
600 Supplies	21,766
800 Other Objects	348
<b>Total Student Transportation Services</b>	<b>\$11,053,160</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	1,743,722
200 Personnel Services - Employee Benefits	1,349,422
300 Purchased Professional and Technical Services	382,571
400 Purchased Property Services	144,200
500 Other Purchased Services	215,915
600 Supplies	668,595
700 Property	2,672,726
800 Other Objects	3,342
<b>Total Support Services - Central</b>	<b>\$7,180,493</b>
<b>2900 <u>Other Support Services</u></b>	
300 Purchased Professional and Technical Services	9,078
500 Other Purchased Services	122,932
<b>Total Other Support Services</b>	<b>\$132,010</b>
<b>Total Support Services</b>	<b>\$66,327,329</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	2,074,461
200 Personnel Services - Employee Benefits	1,075,448
300 Purchased Professional and Technical Services	158,067
400 Purchased Property Services	109,386
500 Other Purchased Services	273,007
600 Supplies	264,559
800 Other Objects	60,297
<b>Total Student Activities</b>	<b>\$4,015,225</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	19,322
200 Personnel Services - Employee Benefits	8,048
<b>Total Community Services</b>	<b>\$27,370</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$4,042,595</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,998,244
900 Other Uses of Funds	5,085,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$7,083,244</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	9,156,985
<b>Total Interfund Transfers - Out</b>	<b>\$9,156,985</b>

<u>Description</u>	<u>Amount</u>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	400,000
<b>Total Budgetary Reserve</b>	<b>\$400,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$16,640,229</b>
<b>TOTAL EXPENDITURES</b>	<b>\$217,086,618</b>

**Cash and Short-Term Investments**

**06/30/2025 Estimate**

**06/30/2026 Projection**

General Fund	40,956,500	40,756,500
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	9,700,000	9,700,000
Capital Reserve Fund - § 1431	4,000,000	
Other Capital Projects Fund		
Debt Service Fund	400	400
Food Service / Cafeteria Operations Fund	3,600,000	3,600,000
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$58,256,900</b>	<b>\$54,056,900</b>
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**Long-Term Investments**

**06/30/2025 Estimate**

**06/30/2026 Projection**

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

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$58,256,900</b>	<b>\$54,056,900</b>
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Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

<b>General Fund</b>		
0510 Bonds Payable	47,300,000	42,215,000
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		
<b>Total General Fund</b>	<b>\$47,300,000</b>	<b>\$42,215,000</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

**Capital Reserve Fund - \$ 690, \$1850**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

**Private Purpose Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Permanent Fund**

**Total Long-Term Indebtedness**

**\$47,300,000**

**\$42,215,000**

**Short-Term Payables**

**06/30/2025 Estimate**

**06/30/2026 Projection**

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

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$47,300,000</b>	<b>\$42,215,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	849,415
0820 Restricted Fund Balance	677,509
0830 Committed Fund Balance	361,152
0840 Assigned Fund Balance	6,953,125
0850 Unassigned Fund Balance	10,376,831
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$17,691,108</b>
<b>5900 Budgetary Reserve</b>	<b>400,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$19,618,032</b>