

FINAL 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 D FINK

(610)705-6000

Extn :6136

Contact Person

Telephone

Extension

JFINK@SPRING-FORD.NET

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2025-2026 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Spring-Ford Area SD	COUNTY : Montgomery	AUN : 123467303
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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 2025-2026 (compared to 2024-2025)?

Yes No

If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$215092797
Ending Unassigned Fund Balance	\$13668291
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.35%

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, 2025

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Spring-Ford Area SD	County : Montgomery	AUN Number : 123467303
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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>
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: \$1,853,220.00 Approved Referendum Exception Amt: \$1,572,836.00	
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$4,118,295.00 7340 PDE Amount: \$0.00	
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 6.35% 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 imposed by the state.
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>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	821,587
0820 Restricted Fund Balance	910,899
0830 Committed Fund Balance	361,152
0840 Assigned Fund Balance	6,671,385
0850 Unassigned Fund Balance	13,668,427
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$20,700,964</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	169,762,208
7000 Revenue from State Sources	43,991,953
8000 Revenue from Federal Sources	1,138,500
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$214,892,661</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$235,593,625</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	140,804,553
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	175,000
6150 Current Act 511 Taxes - Proportional Assessments	17,250,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,855,655
6500 Earnings on Investments	3,550,000
6700 Revenues from LEA Activities	367,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,775,000
6910 Rentals	205,500
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	104,500
6990 Refunds and Other Miscellaneous Revenue	250,000

REVENUE FROM LOCAL SOURCES \$169,762,208

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	14,570,056
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	3,519,017
7311 Pupil Transportation Subsidy	2,420,000
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	4,118,295
7360 Safe Schools	331,000
7531 Ready to Learn-Foundation	442,498
7810 State Share of Social Security and Medicare Taxes	3,314,328
7820 State Share of Retirement Contributions	14,755,650

REVENUE FROM STATE SOURCES \$43,991,953

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	332,300
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	127,900
8517 Title IV - 21st Century Schools	28,300

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	650,000
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$1,138,500
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	214,892,661
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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:

\$140,804,690

Amount of Tax Relief for Homestead Exclusions

\$4,132,945

Total Approx. Tax Revenue:

\$144,937,635

Approx. Tax Levy for Tax Rate Calculation:

\$148,919,259

Chester

Montgomery

Total

2024-25 Data

a. Assessed Value

\$129,813,808

\$4,197,313,104

\$4,327,126,912

b. Real Estate Mills

32.5131

32.5131

32.5131

I. 2025-26 Data

c. 2023 STEB Market Value

\$220,124,635

\$7,356,712,646

\$7,576,837,281

d. Assessed Value

\$130,432,867

\$4,217,329,362

\$4,347,762,229

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2024-25 Calculations

f. 2024-25 Tax Levy

\$4,220,649

\$136,467,661

\$140,688,310

(a * b)

2025-26 Calculations

II. g. Percent of Total Market Value

2.90523%

97.09477%

100.00000%

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

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

97.25000%

97.25000%

97.25000%

k. Tax Levy Needed

\$148,919,259

(Approx. Tax Levy * g)

I. 2025-26 Real Estate Tax Rate

34.2519

34.2519

34.2519

(k / d * 1000)

III. m. Tax Levy Generated by Mills

\$4,467,574

\$144,451,544

\$148,919,118

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$144,786,173

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$140,804,553

(n * Est. Pct. Collection)

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:

\$140,804,690

Amount of Tax Relief for Homestead Exclusions

\$4,132,945

Total Approx. Tax Revenue:

\$144,937,635

Approx. Tax Levy for Tax Rate Calculation:

\$148,919,259

	Chester	Montgomery	Total
Index Maximums			
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))	0.4383	0.4383	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,410,405	\$142,603,088	\$147,013,493
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))	\$57,169	\$1,848,456	\$1,905,625
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$55,597	\$1,797,623	\$1,853,220

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$9,634.00	\$9,634.00	
Number of Homestead/Farmstead Properties	700	11826	12526
Median Assessed Value of Homestead Properties			\$160,970

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: \$140,804,690

Amount of Tax Relief for Homestead Exclusions \$4,132,945

Total Approx. Tax Revenue: \$144,937,635

Approx. Tax Levy for Tax Rate Calculation: \$148,919,259

	Chester	Montgomery		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$4,118,295	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$14,650		\$14,650
Amount of Tax Relief from State/Local Sources				\$4,132,945

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	130,432,867	34.2519	4,467,574			97.25000%	
Montgomery	4,217,329,362	34.2519	144,451,544			97.25000%	
Totals:	4,347,762,229		148,919,118	- 4,132,945 =	144,786,173 X	97.25000% =	140,804,553

	<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	175,000
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			175,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	14,500,000
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
Total Current Act 511 Taxes – Proportional Assessments			17,250,000
Total Act 511, Current Taxes			17,425,000
Act 511 Tax Limit -->		7,576,837,281 X	12
		Market Value	Mills
			90,922,047
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	Chester	32.5131	34.2519	5.35%	No	4.0%				
	Montgomery	32.5131	34.2519	5.35%	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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	78,434,801
1200 Special Programs - Elementary / Secondary	44,083,325
1300 Vocational Education	3,945,197
1400 Other Instructional Programs - Elementary / Secondary	79,686
Total Instruction	\$126,543,009
2000 Support Services	
2100 Support Services - Students	10,905,781
2200 Support Services - Instructional Staff	9,067,615
2300 Support Services - Administration	10,132,963
2400 Support Services - Pupil Health	4,218,585
2500 Support Services - Business	1,618,845
2600 Operation and Maintenance of Plant Services	13,945,384
2700 Student Transportation Services	11,627,670
2800 Support Services - Central	7,027,646
2900 Other Support Services	131,096
Total Support Services	\$68,675,585
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,617,103
3300 Community Services	25,578
Total Operation of Non-Instructional Services	\$3,642,681
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,634,777
5200 Interfund Transfers - Out	8,296,745
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$16,231,522
Total Estimated Expenditures and Other Financing Uses	\$215,092,797

2025-2026 Final General Fund Budget

LEA : 123467303 Spring-Ford Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	42,441,309
200 Personnel Services - Employee Benefits	27,991,595
300 Purchased Professional and Technical Services	2,482,256
400 Purchased Property Services	268,886
500 Other Purchased Services	2,914,866
600 Supplies	2,259,543
700 Property	11,000
800 Other Objects	65,346
Total Regular Programs - Elementary / Secondary	\$78,434,801
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,909,077
200 Personnel Services - Employee Benefits	14,356,928
300 Purchased Professional and Technical Services	6,140,290
400 Purchased Property Services	533
500 Other Purchased Services	5,431,331
600 Supplies	243,966
800 Other Objects	1,200
Total Special Programs - Elementary / Secondary	\$44,083,325
1300 <u>Vocational Education</u>	
500 Other Purchased Services	3,945,197
Total Vocational Education	\$3,945,197
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	49,040
200 Personnel Services - Employee Benefits	20,646
300 Purchased Professional and Technical Services	10,000
Total Other Instructional Programs - Elementary / Secondary	\$79,686
Total Instruction	\$126,543,009
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	5,785,716
200 Personnel Services - Employee Benefits	4,074,239
300 Purchased Professional and Technical Services	753,955
500 Other Purchased Services	93,475
600 Supplies	197,896
800 Other Objects	500
Total Support Services - Students	\$10,905,781
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	5,053,210
200 Personnel Services - Employee Benefits	3,604,808
300 Purchased Professional and Technical Services	186,900
400 Purchased Property Services	4,928
500 Other Purchased Services	17,700

2025-2026 Final General Fund Budget

LEA : 123467303 Spring-Ford Area SD

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<u>Description</u>	<u>Amount</u>
600 Supplies	199,169
800 Other Objects	900
Total Support Services - Instructional Staff	\$9,067,615
2300 Support Services - Administration	
100 Personnel Services - Salaries	5,655,672
200 Personnel Services - Employee Benefits	3,665,530
300 Purchased Professional and Technical Services	453,555
400 Purchased Property Services	1,700
500 Other Purchased Services	170,550
600 Supplies	138,450
800 Other Objects	47,506
Total Support Services - Administration	\$10,132,963
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,241,364
200 Personnel Services - Employee Benefits	1,048,678
300 Purchased Professional and Technical Services	1,888,675
400 Purchased Property Services	1,000
500 Other Purchased Services	50
600 Supplies	38,818
Total Support Services - Pupil Health	\$4,218,585
2500 Support Services - Business	
100 Personnel Services - Salaries	923,014
200 Personnel Services - Employee Benefits	596,095
300 Purchased Professional and Technical Services	18,161
400 Purchased Property Services	15,716
500 Other Purchased Services	10,195
600 Supplies	38,608
800 Other Objects	17,056
Total Support Services - Business	\$1,618,845
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,119,528
200 Personnel Services - Employee Benefits	2,904,539
300 Purchased Professional and Technical Services	203,000
400 Purchased Property Services	3,519,840
500 Other Purchased Services	538,827
600 Supplies	2,541,300
700 Property	117,000
800 Other Objects	1,350
Total Operation and Maintenance of Plant Services	\$13,945,384
2700 Student Transportation Services	
100 Personnel Services - Salaries	192,814
200 Personnel Services - Employee Benefits	107,247
400 Purchased Property Services	9,888
500 Other Purchased Services	11,290,875
600 Supplies	26,588

<u>Description</u>	<u>Amount</u>
800 Other Objects	258
Total Student Transportation Services	\$11,627,670
2800 Support Services - Central	
100 Personnel Services - Salaries	1,681,426
200 Personnel Services - Employee Benefits	1,192,120
300 Purchased Professional and Technical Services	320,335
400 Purchased Property Services	144,200
500 Other Purchased Services	215,500
600 Supplies	801,900
700 Property	2,668,465
800 Other Objects	3,700
Total Support Services - Central	\$7,027,646
2900 Other Support Services	
300 Purchased Professional and Technical Services	8,500
500 Other Purchased Services	122,596
Total Other Support Services	\$131,096
Total Support Services	\$68,675,585
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	2,046,268
200 Personnel Services - Employee Benefits	675,455
300 Purchased Professional and Technical Services	158,000
400 Purchased Property Services	101,200
500 Other Purchased Services	325,180
600 Supplies	268,500
800 Other Objects	42,500
Total Student Activities	\$3,617,103
3300 Community Services	
100 Personnel Services - Salaries	18,000
200 Personnel Services - Employee Benefits	7,578
Total Community Services	\$25,578
Total Operation of Non-Instructional Services	\$3,642,681
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,544,777
900 Other Uses of Funds	5,090,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,634,777
5200 Interfund Transfers - Out	
900 Other Uses of Funds	8,296,745
Total Interfund Transfers - Out	\$8,296,745
5900 Budgetary Reserve	
800 Other Objects	300,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$16,231,522
TOTAL EXPENDITURES	\$215,092,797

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	41,046,000	40,846,000
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	9,500,000	9,500,000
Other Capital Projects Fund	1,500,000	
Debt Service Fund	169,809	169,809
Food Service / Cafeteria Operations Fund	1,600,000	1,600,000
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		
Total Cash and Short-Term Investments	\$53,815,809	\$52,115,809

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

TOTAL CASH AND INVESTMENTS	\$53,815,809	\$52,115,809
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Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

General Fund

0510 Bonds Payable	56,995,000	51,905,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$56,995,000	\$51,905,000
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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

06/30/2025 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	\$56,995,000	\$51,905,000
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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

TOTAL INDEBTEDNESS	\$56,995,000	\$51,905,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	821,587
0820 Restricted Fund Balance	910,899
0830 Committed Fund Balance	161,152
0840 Assigned Fund Balance	6,671,385
0850 Unassigned Fund Balance	13,668,291
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$20,500,828
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$22,533,314