

# 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

5-27-2025

\_\_\_\_\_  
Date



\_\_\_\_\_  
Secretary of the Board - Original Signature Required

5-27-2025

\_\_\_\_\_  
Date



\_\_\_\_\_  
Chief School Administrator - Original Signature Required

5-27-2025

\_\_\_\_\_  
Date

JAMES D FINK

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

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\_\_\_\_\_  
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	\$214620602
Ending Unassigned Fund Balance	\$13668109
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.36%

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 <i>5-27-2025</i>
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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)

<b>School District Name :</b> Spring-Ford Area SD	<b>County :</b> Montgomery	<b>AUN Number :</b> 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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 4/28/25
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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>
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 6.36% 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>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
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
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$20,700,964</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	169,494,460
7000 Revenue from State Sources	44,037,324
8000 Revenue from Federal Sources	888,500
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$214,420,284</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$235,121,248</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	140,536,805
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
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$169,494,460</b>
<b>REVENUE FROM STATE SOURCES</b>	
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	3,322,644
7820 State Share of Retirement Contributions	14,792,705
<b>REVENUE FROM STATE SOURCES</b>	<b>\$44,037,324</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
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)	400,000
Reimbursements (Access)	

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$888,500</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>214,420,284</b>
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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>\$140,537,125</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$4,132,945</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$144,670,070</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$148,630,755</b>		

	<b>Chester</b>	<b>Montgomery</b>	<b>Total</b>
<hr/>			
<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	\$130,432,867	\$4,217,329,362	\$4,347,762,229
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
<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>			
<b>II.</b> 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			
<hr/>			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	97.25900%	97.25900%	97.25900%
k. Tax Levy Needed			\$148,630,755
(Approx. Tax Levy * g)			
<b>I. 2025-26 Real Estate Tax Rate</b>	<b>34.1855</b>	<b>34.1855</b>	<b>34.1855</b>
(k / d * 1000)			
<b>III.</b> m. Tax Levy Generated by Mills	\$4,458,913	\$144,171,513	\$148,630,426
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$144,497,481
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$140,536,805
(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:

\$140,537,125

Amount of Tax Relief for Homestead Exclusions

\$4,132,945

Total Approx. Tax Revenue:

\$144,670,070

Approx. Tax Levy for Tax Rate Calculation:

\$148,630,755

	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))	0.3719	0.3719	
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))	\$48,508	\$1,568,425	\$1,616,933
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$47,178	\$1,525,434	\$1,572,612

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$9,653.00	\$9,653.00	
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:	\$140,537,125		
Amount of Tax Relief for Homestead Exclusions	<u>\$4,132,945</u>		
Total Approx. Tax Revenue:	\$144,670,070		
Approx. Tax Levy for Tax Rate Calculation:	\$148,630,755		

	Chester	Montgomery		Total
<hr/>				
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
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$4,132,945</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Chester	130,432,867	34.1855	4,458,913			97.25900%	
Montgomery	4,217,329,362	34.1855	144,171,513			97.25900%	
<b>Totals:</b>	<b>4,347,762,229</b>		<b>148,630,426</b>	- 4,132,945 =	144,497,481 X	97.25900% =	140,536,805

	<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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>175,000</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%	14,750,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,500,000
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>17,250,000</b>
<b>Total Act 511, Current Taxes</b>			<b>17,425,000</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	34.1855	5.15%	No	4.0%				
	Montgomery	32.5131	34.1855	5.15%	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%				

LEA : 123467303 Spring-Ford Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	78,852,511
1200 Special Programs - Elementary / Secondary	44,200,555
1300 Vocational Education	3,945,197
1400 Other Instructional Programs - Elementary / Secondary	69,565
<b>Total Instruction</b>	<b>\$127,067,828</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	10,921,375
2200 Support Services - Instructional Staff	8,927,064
2300 Support Services - Administration	10,101,920
2400 Support Services - Pupil Health	4,218,585
2500 Support Services - Business	1,618,845
2600 Operation and Maintenance of Plant Services	13,883,334
2700 Student Transportation Services	11,148,870
2800 Support Services - Central	7,027,646
2900 Other Support Services	131,096
<b>Total Support Services</b>	<b>\$67,978,735</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	3,617,103
3300 Community Services	25,578
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,642,681</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	7,634,777
5200 Interfund Transfers - Out	7,996,581
5900 Budgetary Reserve	300,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$15,931,358</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$214,620,602</b>

2025-2026 Final General Fund Budget

LEA : 123467303 Spring-Ford Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	42,722,697
200 Personnel Services - Employee Benefits	28,127,917
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
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$78,852,511</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	17,904,217
200 Personnel Services - Employee Benefits	14,479,018
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
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$44,200,555</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	3,945,197
<b>Total Vocational Education</b>	<b>\$3,945,197</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	49,040
200 Personnel Services - Employee Benefits	10,525
300 Purchased Professional and Technical Services	10,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$69,565</b>
<b>Total Instruction</b>	<b>\$127,067,828</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	5,785,716
200 Personnel Services - Employee Benefits	4,089,833
300 Purchased Professional and Technical Services	753,955
500 Other Purchased Services	93,475
600 Supplies	197,896
800 Other Objects	500
<b>Total Support Services - Students</b>	<b>\$10,921,375</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	5,053,210
200 Personnel Services - Employee Benefits	3,464,257
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
<b>Total Support Services - Instructional Staff</b>	<b>\$8,927,064</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	5,649,627
200 Personnel Services - Employee Benefits	3,640,532
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
<b>Total Support Services - Administration</b>	<b>\$10,101,920</b>
<b>2400 Support Services - Pupil Health</b>	
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
<b>Total Support Services - Pupil Health</b>	<b>\$4,218,585</b>
<b>2500 Support Services - Business</b>	
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
<b>Total Support Services - Business</b>	<b>\$1,618,845</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	4,064,021
200 Personnel Services - Employee Benefits	2,897,996
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
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$13,883,334</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	192,814
200 Personnel Services - Employee Benefits	107,247
400 Purchased Property Services	9,888
500 Other Purchased Services	10,812,075
600 Supplies	26,588

<u>Description</u>	<u>Amount</u>
800 Other Objects	258
<b>Total Student Transportation Services</b>	<b>\$11,148,870</b>
<b>2800 Support Services - Central</b>	
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
<b>Total Support Services - Central</b>	<b>\$7,027,646</b>
<b>2900 Other Support Services</b>	
300 Purchased Professional and Technical Services	8,500
500 Other Purchased Services	122,596
<b>Total Other Support Services</b>	<b>\$131,096</b>
<b>Total Support Services</b>	<b>\$67,978,735</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
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
<b>Total Student Activities</b>	<b>\$3,617,103</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	18,000
200 Personnel Services - Employee Benefits	7,578
<b>Total Community Services</b>	<b>\$25,578</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,642,681</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	2,544,777
900 Other Uses of Funds	5,090,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$7,634,777</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	7,996,581
<b>Total Interfund Transfers - Out</b>	<b>\$7,996,581</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	300,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$15,931,358
<b>TOTAL EXPENDITURES</b>	<b>\$214,620,602</b>

**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		
<b>Total Cash and Short-Term Investments</b>	<b>\$53,815,809</b>	<b>\$52,115,809</b>

**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>\$53,815,809</b>	<b>\$52,115,809</b>
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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>General Fund</b>		
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		
<b>Total General Fund</b>	<b>\$56,995,000</b>	<b>\$51,905,000</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**

<b>Total Long-Term Indebtedness</b>	<b>\$56,995,000</b>	<b>\$51,905,000</b>
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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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$56,995,000</b>	<b>\$51,905,000</b>
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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	13,668,109
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$20,500,646</b>
<b>5900 Budgetary Reserve</b>	<b>300,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$22,533,132</b>