

PRELIMINARY 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

JAMES FINK

(610)705-6000

Extn :6136

Contact Person

Telephone

Extension

JFINK@SPRING-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: \$808,032.00 Approved Referendum Exception Amt: \$0.00	The district is expected to reduce expense and/or increase revenues in final budget to eliminate 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 6.15% 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>
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	161,152
0840 Assigned Fund Balance	6,671,385
0850 Unassigned Fund Balance	13,668,109
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$20,500,646</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	175,252,626
7000 Revenue from State Sources	45,709,900
8000 Revenue from Federal Sources	888,500
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$221,851,026</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$242,351,672</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	146,792,684
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	17,692,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,305,742
6500 Earnings on Investments	3,150,000
6700 Revenues from LEA Activities	367,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,784,700
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	\$175,252,626
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,861,457
7112 Basic Education Funding-Social Security	3,476,316
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	3,589,397
7311 Pupil Transportation Subsidy	2,530,000
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
7505 Ready to Learn Block Grant	442,498
7820 State Share of Retirement Contributions	15,839,828
REVENUE FROM STATE SOURCES	\$45,709,900
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)	400,000
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$888,500
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	221,851,026
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AUN: 123467303 Spring-Ford Area SD

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

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Act 1 Index (current): 3.5%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(3)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$146,792,941		
Amount of Tax Relief for Homestead Exclusions	<u>\$4,132,945</u>		
Total Approx. Tax Revenue:	\$150,925,886		
Approx. Tax Levy for Tax Rate Calculation:	\$152,369,712		

	Chester	Montgomery	Total
2025-26 Data			
a. Assessed Value	\$130,432,867	\$4,217,329,362	\$4,347,762,229
b. Real Estate Mills	34.1855	34.1855	34.1855
I. 2026-27 Data			
c. 2024 STEB Market Value	\$288,150,871	\$7,805,529,774	\$8,093,680,645
d. Assessed Value	\$128,501,387	\$4,154,848,175	\$4,283,349,562
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2025-26 Calculations			
f. 2025-26 Tax Levy	\$4,458,913	\$144,171,513	\$148,630,426
(a * b)			
2026-27 Calculations			
g. Percent of Total Market Value	3.56020%	96.43980%	100.00000%
h. Rebalanced 2025-26 Tax Levy			\$148,630,426
(f Total * g)			
i. Base Mills Subject to Index	34.1855	34.1855	34.1855
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	99.02600%	99.02600%	99.02600%
k. Tax Levy Needed			\$152,369,712
(Approx. Tax Levy * g)			
I. 2026-27 Real Estate Tax Rate	35.5725	35.5725	35.5725
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$4,571,116	\$147,798,337	\$152,369,453
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$148,236,508
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$146,792,684
(n * Est. Pct. Collection)			

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

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Act 1 Index (current): 3.5%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(3)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$146,792,941		
Amount of Tax Relief for Homestead Exclusions	<u>\$4,132,945</u>		
Total Approx. Tax Revenue:	\$150,925,886		
Approx. Tax Levy for Tax Rate Calculation:	\$152,369,712		

	Chester	Montgomery	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	35.3820	35.3820	35.3820
q. Mills In Excess of Index (if (l > p), (l - p))	0.1905	0.1905	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,546,636	\$147,006,838	\$151,553,474
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))	\$24,480	\$791,499	\$815,979
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$24,242	\$783,790	\$808,032

Information Related to Property Tax Relief			
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): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(3)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$146,792,941

Amount of Tax Relief for Homestead Exclusions

\$4,132,945

Total Approx. Tax Revenue:

\$150,925,886

Approx. Tax Levy for Tax Rate Calculation:

\$152,369,712

Chester

Montgomery

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,118,295	Lowering RE Tax Rate	\$0	\$4,118,295
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	128,501,387	35.5725	4,571,116			99.02600%	
Montgomery	4,154,848,175	35.5725	147,798,337			99.02600%	
Totals:	4,283,349,562		152,369,453	- 4,132,945 =	148,236,508 X	99.02600% =	146,792,684

	<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%	15,192,500
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
Total Current Act 511 Taxes – Proportional Assessments			17,692,500
Total Act 511, Current Taxes			17,867,500
Act 511 Tax Limit -->		8,093,680,645 X	12
		Market Value	Mills
			97,124,168
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u>									
	Chester	34.1855	35.5725	4.06%	No	3.5%				
	Montgomery	34.1855	35.5725	4.06%	No	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	82,634,829
1200 Special Programs - Elementary / Secondary	48,501,052
1300 Vocational Education	4,601,217
1400 Other Instructional Programs - Elementary / Secondary	73,412
1800 Pre-Kindergarten	418
Total Instruction	\$135,810,928
2000 Support Services	
2100 Support Services - Students	10,062,553
2200 Support Services - Instructional Staff	8,758,756
2300 Support Services - Administration	10,761,983
2400 Support Services - Pupil Health	4,332,625
2500 Support Services - Business	1,666,677
2600 Operation and Maintenance of Plant Services	13,933,822
2700 Student Transportation Services	12,116,330
2800 Support Services - Central	7,295,023
2900 Other Support Services	143,844
Total Support Services	\$69,071,613
3000 Operation of Non-Instructional Services	
3200 Student Activities	4,211,309
3300 Community Services	28,448
Total Operation of Non-Instructional Services	\$4,239,757
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,357,014
5200 Interfund Transfers - Out	3,131,626
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$12,888,640
Total Estimated Expenditures and Other Financing Uses	\$222,010,938

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	45,015,089
200 Personnel Services - Employee Benefits	29,009,019
300 Purchased Professional and Technical Services	2,232,051
400 Purchased Property Services	270,980
500 Other Purchased Services	2,881,166
600 Supplies	3,099,796
700 Property	14,389
800 Other Objects	112,339
Total Regular Programs - Elementary / Secondary	\$82,634,829
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,949,099
200 Personnel Services - Employee Benefits	16,126,486
300 Purchased Professional and Technical Services	6,417,237
400 Purchased Property Services	516
500 Other Purchased Services	5,771,409
600 Supplies	233,212
800 Other Objects	3,093
Total Special Programs - Elementary / Secondary	\$48,501,052
1300 <u>Vocational Education</u>	
500 Other Purchased Services	4,601,217
Total Vocational Education	\$4,601,217
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	27,394
200 Personnel Services - Employee Benefits	12,116
300 Purchased Professional and Technical Services	33,902
Total Other Instructional Programs - Elementary / Secondary	\$73,412
1800 <u>Pre-Kindergarten</u>	
600 Supplies	418
Total Pre-Kindergarten	\$418
Total Instruction	\$135,810,928
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	4,911,387
200 Personnel Services - Employee Benefits	3,686,661
300 Purchased Professional and Technical Services	1,187,674
500 Other Purchased Services	103,168
600 Supplies	172,284
800 Other Objects	1,379
Total Support Services - Students	\$10,062,553
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	4,854,068

2026-2027 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	3,530,427
300 Purchased Professional and Technical Services	165,359
400 Purchased Property Services	6,502
500 Other Purchased Services	37,516
600 Supplies	162,564
800 Other Objects	2,320
Total Support Services - Instructional Staff	\$8,758,756
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	6,031,008
200 Personnel Services - Employee Benefits	3,836,451
300 Purchased Professional and Technical Services	458,637
400 Purchased Property Services	1,894
500 Other Purchased Services	191,640
600 Supplies	110,044
800 Other Objects	132,309
Total Support Services - Administration	\$10,761,983
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,269,973
200 Personnel Services - Employee Benefits	1,059,499
300 Purchased Professional and Technical Services	1,975,880
400 Purchased Property Services	747
600 Supplies	26,526
Total Support Services - Pupil Health	\$4,332,625
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	907,811
200 Personnel Services - Employee Benefits	640,880
300 Purchased Professional and Technical Services	18,099
400 Purchased Property Services	15,206
500 Other Purchased Services	11,150
600 Supplies	30,843
800 Other Objects	42,688
Total Support Services - Business	\$1,666,677
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	4,277,150
200 Personnel Services - Employee Benefits	3,157,507
300 Purchased Professional and Technical Services	117,353
400 Purchased Property Services	3,555,542
500 Other Purchased Services	593,181
600 Supplies	2,096,566
700 Property	134,461
800 Other Objects	2,062
Total Operation and Maintenance of Plant Services	\$13,933,822
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	188,760
200 Personnel Services - Employee Benefits	131,979

2026-2027 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	9,568
500 Other Purchased Services	11,764,288
600 Supplies	21,091
800 Other Objects	644
Total Student Transportation Services	\$12,116,330
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,779,960
200 Personnel Services - Employee Benefits	1,462,777
300 Purchased Professional and Technical Services	373,659
400 Purchased Property Services	139,526
500 Other Purchased Services	237,070
600 Supplies	647,847
700 Property	2,647,997
800 Other Objects	6,187
Total Support Services - Central	\$7,295,023
2900 <u>Other Support Services</u>	
300 Purchased Professional and Technical Services	8,867
500 Other Purchased Services	134,977
Total Other Support Services	\$143,844
Total Support Services	\$69,071,613
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	2,117,572
200 Personnel Services - Employee Benefits	1,165,788
300 Purchased Professional and Technical Services	154,385
400 Purchased Property Services	105,841
500 Other Purchased Services	299,756
600 Supplies	256,349
800 Other Objects	111,618
Total Student Activities	\$4,211,309
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	19,724
200 Personnel Services - Employee Benefits	8,724
Total Community Services	\$28,448
Total Operation of Non-Instructional Services	\$4,239,757
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,342,772
900 Other Uses of Funds	7,014,242
Total Debt Service / Other Expenditures and Financing Uses	\$9,357,014
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	3,131,626
Total Interfund Transfers - Out	\$3,131,626

<u>Description</u>	<u>Amount</u>
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$12,888,640
TOTAL EXPENDITURES	\$222,010,938

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	40,846,000	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		
Debt Service Fund	169,809	169,808
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	\$52,115,809	\$52,115,808

Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

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

Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$52,115,809	\$52,115,808
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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	51,905,000	46,585,000
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	\$51,905,000	\$46,585,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

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

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

\$51,905,000

\$46,585,000

Short-Term Payables

06/30/2026 Estimate

06/30/2027 Projection

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

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$51,905,000	\$46,585,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	821,587
0820 Restricted Fund Balance	910,899
0830 Committed Fund Balance	1,152
0840 Assigned Fund Balance	6,671,385
0850 Unassigned Fund Balance	13,668,197
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$20,340,734
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$22,473,220