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**

Danielle Penza — **Contact Person**

(610)489-5000 Extn :15005 — **Telephone** **Extension**

dpenza@methacton.org — **Email Address**

Val Number	Description	Justification
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: $1,699,441.00 Approved Referendum Exception Amt: $0.00	Special education referendum exception will be applied for.
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.	To be used for unanticipated expenses that occur during the year.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This was assigned for Capital Projects as part of the 06/30/2025 audit.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	2,355,277	
0820 Restricted Fund Balance	204,618	
0830 Committed Fund Balance		
0840 Assigned Fund Balance	134,969	
0850 Unassigned Fund Balance	9,711,231	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$9,846,200**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	113,361,303	
7000 Revenue from State Sources	29,692,793	
8000 Revenue from Federal Sources	409,644	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$143,463,740**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$153,309,940**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	96,847,088
6112	Interim Real Estate Taxes	782,543
6113	Public Utility Realty Taxes	85,000
6114	Payments in Lieu of Current Taxes - State / Local	74,642
6140	Current Act 511 Taxes - Flat Rate Assessments	125,000
6150	Current Act 511 Taxes - Proportional Assessments	11,064,030
6400	Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500	Earnings on Investments	1,500,000
6700	Revenues from LEA Activities	210,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	880,000
6910	Rentals	120,000
6940	Tuition from Patrons	540,000
6960	Services Provided Other Local Governmental Units / LEAs	8,000
6990	Refunds and Other Miscellaneous Revenue	125,000
REVENUE FROM LOCAL SOURCES		**$113,361,303**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	8,907,220
7160	Tuition for Orphans Subsidy	45,000
7271	Special Education funds for School-Aged Pupils	2,787,738
7311	Pupil Transportation Subsidy	1,707,010
7312	Nonpublic and Charter School Pupil Transportation Subsidy	281,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	289,255
7330	Health Services (Medical, Dental, Nurse, Act 25)	84,054
7340	State Property Tax Reduction Allocation	3,306,516
7505	Ready to Learn Block Grant	282,829
7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	185,432
7810	State Share of Social Security and Medicare Taxes	2,199,195
7820	State Share of Retirement Contributions	9,617,544
REVENUE FROM STATE SOURCES		**$29,692,793**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	244,892
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	82,996
8517	Title IV - 21st Century Schools	16,756
8810	School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	**$409,644**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**143,463,740**

Act 1 Index (current): 3.5%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$96,847,088**
Amount of Tax Relief for Homestead Exclusions	**$3,306,516**
Total Approx. Tax Revenue:	**$100,153,604**
Approx. Tax Levy for Tax Rate Calculation:	**$103,015,245**

		Montgomery	**Total**
	2025-26 Data		
	a. Assessed Value	$2,732,451,504	$2,732,451,504
	b. Real Estate Mills	35.7219	
I.	**2026-27 Data**		
	c. 2024 STEB Market Value	$5,126,425,486	$5,126,425,486
	d. Assessed Value	$2,738,973,118	$2,738,973,118
	e. Assessed Value of New Constr/ Renov	$0	$0
	2025-26 Calculations		
	f. 2025-26 Tax Levy (a * b)	$97,608,359	$97,608,359
	2026-27 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$97,608,359	$97,608,359
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	35.7219	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	97.13000%	97.13000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$103,015,245	$103,015,245
	l. 2026-27 Real Estate Tax Rate (k / d * 1000)	**37.6109**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$103,015,244	$103,015,244
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$99,708,728
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$96,847,088

Act 1 Index (current): 3.5%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$96,847,088**
Amount of Tax Relief for Homestead Exclusions	**$3,306,516**
Total Approx. Tax Revenue:	**$100,153,604**
Approx. Tax Levy for Tax Rate Calculation:	**$103,015,245**

		Montgomery	Total
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	36.9721	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.6388	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$101,265,588	$101,265,588
	s. Millage Rate within Index? (If l > p Then No)	No	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	$1,749,656	$1,749,656
	u.Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$1,699,441	$1,699,441

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

Act 1 Index (current): 3.5%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$96,847,088**
Amount of Tax Relief for Homestead Exclusions	**$3,306,516**
Total Approx. Tax Revenue:	**$100,153,604**
Approx. Tax Levy for Tax Rate Calculation:	**$103,015,245**

	Montgomery			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$3,306,516	Lowering RE Tax Rate	$0	$3,306,516
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$3,306,516**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Montgomery	2,738,973,118	37.6109	103,015,244						97.13000%		
Totals:	**2,738,973,118**		**103,015,244**	-	3,306,516	=	99,708,728	X	97.13000%	=	96,847,088

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$0.00	$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$10.00	$0.00	125,000	125,000
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**125,000**	**125,000**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	9,650,000	9,650,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,414,030	1,414,030
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**11,064,030**	**11,064,030**
	Total Act 511, Current Taxes				**11,189,030**
		Act 511 Tax Limit -->	**5,126,425,486 X**	**12**	**61,517,106**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2025-26 (Rebalanced)	2026-27	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2025-26 (Rebalanced)	2026-27	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Montgomery	35.7219	37.6109	5.29%	No	3.5%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$10.00	$10.00	0.00%	Yes	3.5%				
	Current Act 511 Taxes – Proportional Assessments									
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%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	53,788,193
1200 Special Programs - Elementary / Secondary	28,003,286
1300 Vocational Education	2,044,069
1400 Other Instructional Programs - Elementary / Secondary	576,335
1600 Adult Education Programs	152,166
Total Instruction	**$84,564,049**
2000 Support Services	
2100 Support Services - Students	6,876,290
2200 Support Services - Instructional Staff	3,941,330
2300 Support Services - Administration	7,650,727
2400 Support Services - Pupil Health	2,376,219
2500 Support Services - Business	1,481,920
2600 Operation and Maintenance of Plant Services	10,223,640
2700 Student Transportation Services	9,191,496
2800 Support Services - Central	2,601,666
2900 Other Support Services	80,000
Total Support Services	**$44,423,288**
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,338,823
Total Operation of Non-Instructional Services	**$2,338,823**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	12,159,144
Total Other Expenditures and Financing Uses	**$12,159,144**
Total Estimated Expenditures and Other Financing Uses	**$143,485,304**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	30,597,083
200 Personnel Services - Employee Benefits	18,668,704
300 Purchased Professional and Technical Services	1,831,199
400 Purchased Property Services	29,910
500 Other Purchased Services	1,493,822
600 Supplies	1,146,120
700 Property	6,485
800 Other Objects	14,870
Total Regular Programs - Elementary / Secondary	**$53,788,193**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,217,974
200 Personnel Services - Employee Benefits	6,792,098
300 Purchased Professional and Technical Services	7,020,625
500 Other Purchased Services	4,306,449
600 Supplies	215,686
800 Other Objects	450,454
Total Special Programs - Elementary / Secondary	**$28,003,286**
1300 Vocational Education	
100 Personnel Services - Salaries	239,674
200 Personnel Services - Employee Benefits	161,902
500 Other Purchased Services	1,642,493
Total Vocational Education	**$2,044,069**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	143,122
200 Personnel Services - Employee Benefits	83,581
300 Purchased Professional and Technical Services	325,632
400 Purchased Property Services	1,000
500 Other Purchased Services	23,000
Total Other Instructional Programs - Elementary / Secondary	**$576,335**
1600 Adult Education Programs	
100 Personnel Services - Salaries	16,875
200 Personnel Services - Employee Benefits	1,291
300 Purchased Professional and Technical Services	108,250
500 Other Purchased Services	22,000
600 Supplies	3,750
Total Adult Education Programs	**$152,166**
Total Instruction	**$84,564,049**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	3,267,117
200 Personnel Services - Employee Benefits	2,136,046
300 Purchased Professional and Technical Services	1,408,888

Description	Amount
500 Other Purchased Services	2,165
600 Supplies	43,768
800 Other Objects	18,306
Total Support Services - Students	**$6,876,290**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,011,541
200 Personnel Services - Employee Benefits	1,590,280
300 Purchased Professional and Technical Services	253,516
500 Other Purchased Services	15,000
600 Supplies	65,593
800 Other Objects	5,400
Total Support Services - Instructional Staff	**$3,941,330**
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,995,839
200 Personnel Services - Employee Benefits	2,532,307
300 Purchased Professional and Technical Services	891,112
400 Purchased Property Services	19,700
500 Other Purchased Services	53,860
600 Supplies	114,538
800 Other Objects	43,371
Total Support Services - Administration	**$7,650,727**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	938,592
200 Personnel Services - Employee Benefits	550,145
300 Purchased Professional and Technical Services	846,376
400 Purchased Property Services	14,310
500 Other Purchased Services	880
600 Supplies	23,491
700 Property	2,425
Total Support Services - Pupil Health	**$2,376,219**
2500 Support Services - Business	
100 Personnel Services - Salaries	583,874
200 Personnel Services - Employee Benefits	384,296
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	10,000
500 Other Purchased Services	440,350
600 Supplies	26,200
800 Other Objects	17,200
Total Support Services - Business	**$1,481,920**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,177,112
200 Personnel Services - Employee Benefits	2,627,650
300 Purchased Professional and Technical Services	600,255
400 Purchased Property Services	970,369
500 Other Purchased Services	4,950

Description	Amount
600 Supplies	1,840,745
800 Other Objects	2,559
Total Operation and Maintenance of Plant Services	**$10,223,640**
2700 Student Transportation Services	
100 Personnel Services - Salaries	402,241
200 Personnel Services - Employee Benefits	326,634
300 Purchased Professional and Technical Services	2,376
400 Purchased Property Services	4,200
500 Other Purchased Services	8,446,270
600 Supplies	9,775
Total Student Transportation Services	**$9,191,496**
2800 Support Services - Central	
100 Personnel Services - Salaries	1,034,727
200 Personnel Services - Employee Benefits	625,886
300 Purchased Professional and Technical Services	45,257
400 Purchased Property Services	211,840
500 Other Purchased Services	176,200
600 Supplies	507,756
Total Support Services - Central	**$2,601,666**
2900 Other Support Services	
500 Other Purchased Services	80,000
Total Other Support Services	**$80,000**
Total Support Services	**$44,423,288**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,253,237
200 Personnel Services - Employee Benefits	562,091
300 Purchased Professional and Technical Services	152,256
400 Purchased Property Services	18,024
500 Other Purchased Services	104,954
600 Supplies	196,793
700 Property	2,463
800 Other Objects	49,005
Total Student Activities	**$2,338,823**
Total Operation of Non-Instructional Services	**$2,338,823**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4,808,544
900 Other Uses of Funds	7,350,600
Total Debt Service / Other Expenditures and Financing Uses	**$12,159,144**
Total Other Expenditures and Financing Uses	**$12,159,144**
TOTAL EXPENDITURES	**$143,485,304**

Cash and Short-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	20,000,000	20,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	16,000,000	33,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	700,000	700,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	300,000	300,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$37,000,000**	**$54,000,000**

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

Long-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$37,000,000**	**$54,000,000**

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
General Fund		
0510 Bonds Payable	52,690,000	80,985,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	4,236,170	4,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	**$56,926,170**	**$85,485,000**
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	**$56,926,170**	**$85,485,000**

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	**$56,926,170**	**$85,485,000**

Account	Description	Amounts
0810	Nonspendable Fund Balance	2,355,277
0820	Restricted Fund Balance	204,618
0830	Committed Fund Balance	
0840	Assigned Fund Balance	113,405
0850	Unassigned Fund Balance	9,711,231
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$9,824,636**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$12,384,531**