

FINAL 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

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2026-2027 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 2026-2027 (compared to 2025-2026)?

Yes ☒

No ☐

If yes, see information below, taken from the 2026-2027 General Fund Budget.

Total Budgeted Expenditures	\$220165020
Ending Unassigned Fund Balance	\$15296147
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.94%

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, 2026

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2026-2027 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>
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<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	887,164	
0820 Restricted Fund Balance	959,629	
0830 Committed Fund Balance	511,152	
0840 Assigned Fund Balance	6,671,385	
0850 Unassigned Fund Balance	15,296,287	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$22,478,824</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	173,839,413	
7000 Revenue from State Sources	45,254,124	
8000 Revenue from Federal Sources	888,500	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$219,982,037</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$242,460,861</u>

LEA : 123467303 Spring-Ford Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	144,746,011
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	18,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,305,742
6500 Earnings on Investments	2,975,960
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	\$173,839,413
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,730,320
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	3,595,939
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
7531 Ready to Learn-Foundation	492,498
7810 State Share of Social Security and Medicare Taxes	3,507,807
7820 State Share of Retirement Contributions	15,427,156
REVENUE FROM STATE SOURCES	\$45,254,124
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

LEA : 123467303 Spring-Ford Area SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	400,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$888,500
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	219,982,037

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:	\$144,746,149		
Amount of Tax Relief for Homestead Exclusions	<u>\$4,132,945</u>		
Total Approx. Tax Revenue:	\$148,879,094		
Approx. Tax Levy for Tax Rate Calculation:	\$151,833,097		

	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	\$4,154,878,175	\$4,283,379,562
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	98.00000%	98.00000%	98.00000%
k. Tax Levy Needed			\$151,833,097
(Approx. Tax Levy * g)			
I. 2026-27 Real Estate Tax Rate	35.4470	35.4470	35.4470
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$4,554,989	\$147,277,967	\$151,832,956
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$147,700,011
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$144,746,011
(n * Est. Pct. Collection)			

Section 672.1 Method Choice: (a)(3)

4

\$144,746,149

\$4,132,945

\$148,879,094

\$151,833,097

Total

35.3820

0.0650

\$151,554,536

No

\$278,420

\$272,852

\$0.00

\$160,970

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:	\$144,746,149			
Amount of Tax Relief for Homestead Exclusions	<u>\$4,132,945</u>			
Total Approx. Tax Revenue:	\$148,879,094			
Approx. Tax Levy for Tax Rate Calculation:	\$151,833,097			
	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 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Chester	128,501,387	35.4470	4,554,989				98.00000%		
Montgomery	4,154,878,175	35.4470	147,277,967				98.00000%		
Totals:	4,283,379,562		151,832,956	-	4,132,945	=	147,700,011	X	98.00000% = 144,746,011
				<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>	<u>Estimated Revenue</u>	
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			\$5.00		\$0.00	175,000	175,000	
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							175,000	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>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%		0.000%	15,500,000	15,500,000	
6152	Current Act 511 Occupation Taxes			0.000		0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%		0.000%	3,000,000	3,000,000	
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							18,500,000	18,500,000	
Total Act 511, Current Taxes								18,675,000	
Act 511 Tax Limit -->				8,093,680,645		X	12	97,124,168	
				Market Value			Mills	(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	35.4470	3.70%	No	3.5%				
	Montgomery	34.1855	35.4470	3.70%	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%				

LEA : 123467303 Spring-Ford Area SD

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		82,695,945
1200 Special Programs - Elementary / Secondary		44,905,179
1300 Vocational Education		3,890,000
1400 Other Instructional Programs - Elementary / Secondary		134,426
Total Instruction		\$131,625,550
2000 Support Services		
2100 Support Services - Students		10,796,623
2200 Support Services - Instructional Staff		7,479,892
2300 Support Services - Administration		11,148,518
2400 Support Services - Pupil Health		4,230,998
2500 Support Services - Business		2,238,851
2600 Operation and Maintenance of Plant Services		14,675,522
2700 Student Transportation Services		12,708,937
2800 Support Services - Central		7,536,735
2900 Other Support Services		132,492
Total Support Services		\$70,948,568
3000 Operation of Non-Instructional Services		
3200 Student Activities		4,484,063
3300 Community Services		25,478
Total Operation of Non-Instructional Services		\$4,509,541
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		7,600,594
5200 Interfund Transfers - Out		5,080,767
5900 Budgetary Reserve		400,000
Total Other Expenditures and Financing Uses		\$13,081,361
Total Estimated Expenditures and Other Financing Uses		\$220,165,020

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		45,786,593
200 Personnel Services - Employee Benefits		28,745,179
300 Purchased Professional and Technical Services		2,806,406
400 Purchased Property Services		26,117
500 Other Purchased Services		2,973,970
600 Supplies		2,256,120
700 Property		33,000
800 Other Objects		68,560
Total Regular Programs - Elementary / Secondary		\$82,695,945
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		18,792,716
200 Personnel Services - Employee Benefits		15,137,121
300 Purchased Professional and Technical Services		5,665,780
400 Purchased Property Services		534
500 Other Purchased Services		5,103,878
600 Supplies		204,350
800 Other Objects		800
Total Special Programs - Elementary / Secondary		\$44,905,179
1300 <u>Vocational Education</u>		
500 Other Purchased Services		3,890,000
Total Vocational Education		\$3,890,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		49,040
200 Personnel Services - Employee Benefits		10,386
300 Purchased Professional and Technical Services		75,000
Total Other Instructional Programs - Elementary / Secondary		\$134,426
Total Instruction		\$131,625,550
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		6,065,334
200 Personnel Services - Employee Benefits		4,137,159
300 Purchased Professional and Technical Services		418,955
500 Other Purchased Services		925
600 Supplies		173,350
800 Other Objects		900
Total Support Services - Students		\$10,796,623
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		4,165,496
200 Personnel Services - Employee Benefits		2,832,265
300 Purchased Professional and Technical Services		224,110
400 Purchased Property Services		4,879
500 Other Purchased Services		30,450

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<u>Description</u>	<u>Amount</u>
600 Supplies	221,792
800 Other Objects	900
Total Support Services - Instructional Staff	\$7,479,892
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	6,294,490
200 Personnel Services - Employee Benefits	3,908,891
300 Purchased Professional and Technical Services	562,407
400 Purchased Property Services	11,950
500 Other Purchased Services	173,822
600 Supplies	147,643
800 Other Objects	49,315
Total Support Services - Administration	\$11,148,518
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,308,727
200 Personnel Services - Employee Benefits	1,065,660
300 Purchased Professional and Technical Services	1,825,981
400 Purchased Property Services	1,000
500 Other Purchased Services	50
600 Supplies	29,580
Total Support Services - Pupil Health	\$4,230,998
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	1,043,594
200 Personnel Services - Employee Benefits	805,654
300 Purchased Professional and Technical Services	18,267
400 Purchased Property Services	4,791
500 Other Purchased Services	10,297
600 Supplies	38,994
800 Other Objects	317,254
Total Support Services - Business	\$2,238,851
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	4,321,247
200 Personnel Services - Employee Benefits	3,060,235
300 Purchased Professional and Technical Services	223,000
400 Purchased Property Services	3,937,040
500 Other Purchased Services	544,050
600 Supplies	2,463,600
700 Property	125,000
800 Other Objects	1,350
Total Operation and Maintenance of Plant Services	\$14,675,522
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	209,241
200 Personnel Services - Employee Benefits	113,130
400 Purchased Property Services	11,487
500 Other Purchased Services	12,347,964
600 Supplies	26,854

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<u>Description</u>	<u>Amount</u>
800 Other Objects	261
Total Student Transportation Services	\$12,708,937
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,756,971
200 Personnel Services - Employee Benefits	1,170,853
300 Purchased Professional and Technical Services	359,795
400 Purchased Property Services	395,000
500 Other Purchased Services	366,616
600 Supplies	898,500
700 Property	2,585,000
800 Other Objects	4,000
Total Support Services - Central	\$7,536,735
2900 <u>Other Support Services</u>	
300 Purchased Professional and Technical Services	8,670
500 Other Purchased Services	123,822
Total Other Support Services	\$132,492
Total Support Services	\$70,948,568
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	2,235,701
200 Personnel Services - Employee Benefits	1,150,382
300 Purchased Professional and Technical Services	160,500
400 Purchased Property Services	102,000
500 Other Purchased Services	369,880
600 Supplies	418,600
800 Other Objects	47,000
Total Student Activities	\$4,484,063
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	18,000
200 Personnel Services - Employee Benefits	7,478
Total Community Services	\$25,478
Total Operation of Non-Instructional Services	\$4,509,541
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,280,594
900 Other Uses of Funds	5,320,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,600,594
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	5,080,767
Total Interfund Transfers - Out	\$5,080,767
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$13,081,361
TOTAL EXPENDITURES	\$220,165,020

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<u>Cash and Short-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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	169,809
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	\$52,115,809	\$52,115,809

<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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		

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<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$52,115,809	\$52,115,809

LEA : 123467303 Spring-Ford Area SD

<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		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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

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<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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

Account Description	Amounts
0810 Nonspendable Fund Balance	887,164
0820 Restricted Fund Balance	959,629
0830 Committed Fund Balance	351,152
0840 Assigned Fund Balance	6,648,542
0850 Unassigned Fund Balance	15,296,147
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$22,295,841
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$24,542,634