

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/10/2026

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Ronald Linke

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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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	22,460,099
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,783,027
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$28,243,126</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	55,107,683
7000 Revenue from State Sources	27,084,925
8000 Revenue from Federal Sources	995,500
9000 Other Financing Sources	3,465,000
Total Estimated Revenues And Other Financing Sources	<u>\$86,653,108</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$114,896,234</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	45,005,783
6112 Interim Real Estate Taxes	305,000
6113 Public Utility Realty Taxes	45,000
6120 Current Per Capita Taxes, Section 679	52,850
6140 Current Act 511 Taxes - Flat Rate Assessments	87,850
6150 Current Act 511 Taxes - Proportional Assessments	6,050,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,024,000
6500 Earnings on Investments	1,100,000
6700 Revenues from LEA Activities	52,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	950,200
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	40,000
6960 Services Provided Other Local Governmental Units / LEAs	150,000
6990 Refunds and Other Miscellaneous Revenue	225,000

REVENUE FROM LOCAL SOURCES \$55,107,683

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	10,792,600
7160 Tuition for Orphans Subsidy	85,000
7271 Special Education funds for School-Aged Pupils	2,922,000
7311 Pupil Transportation Subsidy	1,130,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	82,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	65,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	75,000
7340 State Property Tax Reduction Allocation	2,659,479
7360 Safe Schools	200,000
7531 Ready to Learn-Foundation	422,968
7533 Ready to Learn-Tax Equity Supplement	965,374
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	200,000
7810 State Share of Social Security and Medicare Taxes	1,386,388
7820 State Share of Retirement Contributions	6,099,116

REVENUE FROM STATE SOURCES \$27,084,925

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	650,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	95,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	49,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,500
REVENUE FROM FEDERAL SOURCES	\$995,500
OTHER FINANCING SOURCES	
9360 Internal Service Fund Transfers	1,915,000
9400 Sale of or Compensation for Loss of Fixed Assets	1,550,000
OTHER FINANCING SOURCES	\$3,465,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	86,653,108

Act 1 Index (current): 4.6%

Calculation Method:

Revenue

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$45,005,872

Amount of Tax Relief for Homestead Exclusions

\$2,659,479

Total Approx. Tax Revenue:

\$47,665,351

Approx. Tax Levy for Tax Rate Calculation:

\$49,141,144

Montgomery

Total

2025-26 Data		
a. Assessed Value	\$1,138,438,150	\$1,138,438,150
b. Real Estate Mills	41.7543	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$1,981,432,322	\$1,981,432,322
d. Assessed Value	\$1,139,423,380	\$1,139,423,380
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$47,534,688	\$47,534,688
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$47,534,688	\$47,534,688
(f Total * g)		
i. Base Mills Subject to Index	41.7543	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.82500%	96.82500%
k. Tax Levy Needed	\$49,141,144	\$49,141,144
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	43.1280	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$49,141,052	\$49,141,052
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$46,481,573
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$45,005,783
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

4

\$45,005,872

\$2,659,479

\$47,665,351

\$49,141,144

Montgomery

Total

Index Maximums

p. Maximum Mills Based On Index

43.6749

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$49,764,202

\$49,764,202

IV. (p / 1000 * d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$11,794.00

V. Number of Homestead/Farmstead Properties

5236

5236

Median Assessed Value of Homestead Properties

\$121,805

Act 1 Index (current): 4.6%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$45,005,872
Amount of Tax Relief for Homestead Exclusions	<u>\$2,659,479</u>
Total Approx. Tax Revenue:	\$47,665,351
Approx. Tax Levy for Tax Rate Calculation:	\$49,141,144
	Montgomery

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,659,479	Lowering RE Tax Rate	\$0	\$2,659,479
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,659,479

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>
Montgomery	1,139,423,380	43.1280	49,141,052			96.82500%	
Totals:	1,139,423,380		49,141,052	- 2,659,479	= 46,481,573	X 96.82500%	= 45,005,783

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		52,850
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	\$5.00	\$0.00	52,850
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	35,000
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 87,850 87,850

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,700,000	4,700,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	800,000	800,000
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	1.50000	0.000	550,000	550,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 6,050,000 6,050,000

Total Act 511, Current Taxes 6,137,850

Act 511 Tax Limit -->	1,981,432,322 X	12	23,777,188
	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> Montgomery	41.7543	43.1280	3.29%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6157	Current Act 511 Mercantile Taxes	1.50000	1.50000	0.00%	Yes	4.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	31,118,766
1200 Special Programs - Elementary / Secondary	21,085,030
1300 Vocational Education	2,242,100
1400 Other Instructional Programs - Elementary / Secondary	210,449
1800 Pre-Kindergarten	262,801
Total Instruction	\$54,919,146
2000 Support Services	
2100 Support Services - Students	2,775,208
2200 Support Services - Instructional Staff	1,920,322
2300 Support Services - Administration	4,665,343
2400 Support Services - Pupil Health	732,342
2500 Support Services - Business	1,114,382
2600 Operation and Maintenance of Plant Services	6,006,228
2700 Student Transportation Services	4,729,450
2800 Support Services - Central	3,113,220
2900 Other Support Services	31,363
Total Support Services	\$25,087,858
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,624,370
3300 Community Services	17,810
Total Operation of Non-Instructional Services	\$1,642,180
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	3,205,078
Total Facilities Acquisition, Construction and Improvement Services	\$3,205,078
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,023,967
5900 Budgetary Reserve	1,200,000
Total Other Expenditures and Financing Uses	\$6,223,967
Total Estimated Expenditures and Other Financing Uses	\$91,078,229

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,417,752
200 Personnel Services - Employee Benefits	10,441,537
300 Purchased Professional and Technical Services	1,290,220
400 Purchased Property Services	8,651
500 Other Purchased Services	2,029,000
600 Supplies	890,651
700 Property	36,150
800 Other Objects	4,805
Total Regular Programs - Elementary / Secondary	\$31,118,766
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,342,809
200 Personnel Services - Employee Benefits	5,234,692
300 Purchased Professional and Technical Services	3,652,288
500 Other Purchased Services	4,627,010
600 Supplies	186,811
800 Other Objects	41,420
Total Special Programs - Elementary / Secondary	\$21,085,030
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,242,100
Total Vocational Education	\$2,242,100
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	149,000
200 Personnel Services - Employee Benefits	61,449
Total Other Instructional Programs - Elementary / Secondary	\$210,449
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	133,141
200 Personnel Services - Employee Benefits	92,990
600 Supplies	36,670
Total Pre-Kindergarten	\$262,801
Total Instruction	\$54,919,146
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,601,282
200 Personnel Services - Employee Benefits	1,045,243
300 Purchased Professional and Technical Services	80,000
500 Other Purchased Services	4,250
600 Supplies	43,233
800 Other Objects	1,200
Total Support Services - Students	\$2,775,208
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,082,830

2026-2027 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	750,352
300 Purchased Professional and Technical Services	23,800
500 Other Purchased Services	10,000
600 Supplies	51,440
800 Other Objects	1,900
Total Support Services - Instructional Staff	\$1,920,322
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,566,943
200 Personnel Services - Employee Benefits	1,614,545
300 Purchased Professional and Technical Services	268,345
400 Purchased Property Services	4,800
500 Other Purchased Services	86,275
600 Supplies	81,000
700 Property	4,650
800 Other Objects	38,785
Total Support Services - Administration	\$4,665,343
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	347,875
200 Personnel Services - Employee Benefits	264,442
300 Purchased Professional and Technical Services	70,400
600 Supplies	45,425
700 Property	4,200
Total Support Services - Pupil Health	\$732,342
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	502,343
200 Personnel Services - Employee Benefits	373,590
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	166,650
500 Other Purchased Services	500
600 Supplies	54,154
800 Other Objects	3,145
Total Support Services - Business	\$1,114,382
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,994,574
200 Personnel Services - Employee Benefits	1,339,839
300 Purchased Professional and Technical Services	213,500
400 Purchased Property Services	743,115
500 Other Purchased Services	377,900
600 Supplies	1,227,300
700 Property	107,000
800 Other Objects	3,000
Total Operation and Maintenance of Plant Services	\$6,006,228
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	4,729,450
Total Student Transportation Services	\$4,729,450

<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	649,167
200 Personnel Services - Employee Benefits	540,033
300 Purchased Professional and Technical Services	126,650
400 Purchased Property Services	543,000
500 Other Purchased Services	18,600
600 Supplies	846,970
700 Property	387,000
800 Other Objects	1,800
Total Support Services - Central	\$3,113,220
2900 <u>Other Support Services</u>	
500 Other Purchased Services	31,363
Total Other Support Services	\$31,363
Total Support Services	\$25,087,858
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	919,848
200 Personnel Services - Employee Benefits	421,252
300 Purchased Professional and Technical Services	90,625
400 Purchased Property Services	16,600
500 Other Purchased Services	10,500
600 Supplies	133,495
700 Property	5,000
800 Other Objects	27,050
Total Student Activities	\$1,624,370
3300 <u>Community Services</u>	
800 Other Objects	17,810
Total Community Services	\$17,810
Total Operation of Non-Instructional Services	\$1,642,180
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	3,205,078
Total Facilities Acquisition, Construction and Improvement Services	\$3,205,078
Total Facilities Acquisition, Construction and Improvement Services	\$3,205,078
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	707,967
900 Other Uses of Funds	4,316,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,023,967
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,200,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$1,200,000
Total Other Expenditures and Financing Uses	\$6,223,967
TOTAL EXPENDITURES	\$91,078,229

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	23,000,000	22,500,000
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	5,000,000	4,000,000
Other Capital Projects Fund	9,800,000	2,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	650,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	4,000,000	3,500,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	200,000	200,000
Permanent Fund		
Total Cash and Short-Term Investments	\$42,650,000	\$32,700,000

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 **\$42,650,000** **\$32,700,000**

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

General Fund	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
0510 Bonds Payable	29,135,000	24,819,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	464,958	266,419
0540 Accumulated Compensated Absences	180,000	160,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,700,000	6,800,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$36,479,958	\$32,045,419

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

\$36,479,958

\$32,045,419

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	\$36,479,958	\$32,045,419
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	19,255,099
0840 Assigned Fund Balance	1,200,000
0850 Unassigned Fund Balance	3,362,906
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$23,818,005
5900 Budgetary Reserve	1,200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$25,018,005