

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval


Date of Adoption of the General Fund Budget: 06/16/2026



President of the Board - Original Signature Required

6/16/2026

Date



Secretary of the Board - Original Signature Required

6/16/2026

Date



Chief School Administrator - Original Signature Required

6/16/26

Date

Danielle Penza

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2026-2027 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Methacton SD	COUNTY : Montgomery	AUN : 123465303
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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

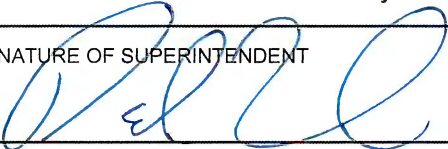
If yes, see information below, taken from the 2026-2027 General Fund Budget.

Total Budgeted Expenditures	\$143455099
Ending Unassigned Fund Balance	\$9857032
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.87%

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 6/17/26
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DUE DATE: AUGUST 15, 2026

FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Methacton SD	County : Montgomery	AUN Number : 123465303
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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 20 APR 2026
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To use for unanticipated cost of medical plan changes and special education liabilities for outstanding claims for 26-27.
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.

<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	2,355,277
0820 Restricted Fund Balance	193,786
0830 Committed Fund Balance	
0840 Assigned Fund Balance	113,405
0850 Unassigned Fund Balance	9,743,627
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,857,032</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	113,308,435
7000 Revenue from State Sources	29,737,020
8000 Revenue from Federal Sources	409,644
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$143,455,099</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$153,312,131</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	96,827,928
6112 Interim Real Estate Taxes	748,835
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 \$113,308,435

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,965,107
7160 Tuition for Orphans Subsidy	45,000
7271 Special Education funds for School-Aged Pupils	2,855,697
7311 Pupil Transportation Subsidy	1,533,757
7312 Nonpublic and Charter School Pupil Transportation Subsidy	318,010
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	3,301,216
7505 Ready to Learn Block Grant	352,829
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	185,432
7810 State Share of Social Security and Medicare Taxes	2,197,325
7820 State Share of Retirement Contributions	9,609,338

REVENUE FROM STATE SOURCES \$29,737,020

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
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REVENUE FROM FEDERAL SOURCES	\$409,644
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	143,455,099
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Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$96,827,928

Amount of Tax Relief for Homestead Exclusions \$3,301,216

Total Approx. Tax Revenue: \$100,129,144

Approx. Tax Levy for Tax Rate Calculation: \$102,990,218

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	\$2,738,256,753	\$2,738,256,753
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$97,608,359	\$97,608,359
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$97,608,359	\$97,608,359
(f Total * g)		
i. Base Mills Subject to Index	35.7219	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.13000%	97.13000%
k. Tax Levy Needed	\$102,990,218	\$102,990,218
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	37.6116	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$102,990,218	\$102,990,218
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$99,689,002
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$96,827,928
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$96,827,928

Amount of Tax Relief for Homestead Exclusions \$3,301,216

Total Approx. Tax Revenue: \$100,129,144

Approx. Tax Levy for Tax Rate Calculation: \$102,990,218

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))	0.6395	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$101,239,102	\$101,239,102
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$1,751,116	\$1,751,116
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$1,700,859	\$1,700,859

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$10,483.00	
Number of Homestead/Farmstead Properties	8400	8400
Median Assessed Value of Homestead Properties		\$177,150

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$96,827,928
Amount of Tax Relief for Homestead Exclusions	<u>\$3,301,216</u>
Total Approx. Tax Revenue:	\$100,129,144
Approx. Tax Levy for Tax Rate Calculation:	\$102,990,218
	Montgomery

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,301,216	Lowering RE Tax Rate	\$0	\$3,301,216
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,301,216

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	2,738,256,753	37.6116	102,990,218			97.13000%	
Totals:	2,738,256,753		102,990,218	3,301,216	99,689,002	97.13000%	96,827,928

	<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>Estimated Revenue</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	\$10.00	\$0.00	125,000
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			125,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	9,650,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,414,030
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			11,064,030
Total Act 511, Current Taxes			11,189,030
Act 511 Tax Limit -->		5,126,425,486 X	12
		Market Value	Mills
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2025-26 (Rebalanced)	2026-27	Percent Change in Rate			2025-26 (Rebalanced)	2026-27	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Montgomery	35.7219	37.6116	5.30%	No	3.5%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.5%			
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	53,838,605
1200 Special Programs - Elementary / Secondary	27,772,122
1300 Vocational Education	2,051,658
1400 Other Instructional Programs - Elementary / Secondary	575,484
1600 Adult Education Programs	152,166
Total Instruction	\$84,390,035
2000 Support Services	
2100 Support Services - Students	6,940,048
2200 Support Services - Instructional Staff	3,899,895
2300 Support Services - Administration	7,396,444
2400 Support Services - Pupil Health	2,317,578
2500 Support Services - Business	1,481,071
2600 Operation and Maintenance of Plant Services	10,266,663
2700 Student Transportation Services	9,087,930
2800 Support Services - Central	2,786,887
2900 Other Support Services	80,000
Total Support Services	\$44,256,516
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,332,160
Total Operation of Non-Instructional Services	\$2,332,160
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	12,136,144
5900 Budgetary Reserve	340,244
Total Other Expenditures and Financing Uses	\$12,476,388
Total Estimated Expenditures and Other Financing Uses	\$143,455,099

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	30,533,473
200 Personnel Services - Employee Benefits	18,657,330
300 Purchased Professional and Technical Services	1,897,619
400 Purchased Property Services	27,760
500 Other Purchased Services	1,493,222
600 Supplies	1,210,366
700 Property	4,700
800 Other Objects	14,135
Total Regular Programs - Elementary / Secondary	\$53,838,605
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,036,332
200 Personnel Services - Employee Benefits	6,565,701
300 Purchased Professional and Technical Services	7,020,625
500 Other Purchased Services	4,489,424
600 Supplies	209,586
800 Other Objects	450,454
Total Special Programs - Elementary / Secondary	\$27,772,122
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	239,674
200 Personnel Services - Employee Benefits	161,402
500 Other Purchased Services	1,650,582
Total Vocational Education	\$2,051,658
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	143,122
200 Personnel Services - Employee Benefits	83,230
300 Purchased Professional and Technical Services	325,632
400 Purchased Property Services	500
500 Other Purchased Services	23,000
Total Other Instructional Programs - Elementary / Secondary	\$575,484
1600 <u>Adult Education Programs</u>	
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	\$84,390,035
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,423,494
200 Personnel Services - Employee Benefits	2,291,506
300 Purchased Professional and Technical Services	1,162,464

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	2,165
600 Supplies	42,113
800 Other Objects	18,306
Total Support Services - Students	\$6,940,048
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,011,542
200 Personnel Services - Employee Benefits	1,587,194
300 Purchased Professional and Technical Services	233,516
500 Other Purchased Services	13,000
600 Supplies	49,243
800 Other Objects	5,400
Total Support Services - Instructional Staff	\$3,899,895
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,849,393
200 Personnel Services - Employee Benefits	2,451,400
300 Purchased Professional and Technical Services	887,963
400 Purchased Property Services	10,400
500 Other Purchased Services	52,320
600 Supplies	102,998
800 Other Objects	41,970
Total Support Services - Administration	\$7,396,444
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	897,673
200 Personnel Services - Employee Benefits	532,423
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	\$2,317,578
2500 Support Services - Business	
100 Personnel Services - Salaries	583,873
200 Personnel Services - Employee Benefits	383,448
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	\$1,481,071
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,168,813
200 Personnel Services - Employee Benefits	2,588,972
300 Purchased Professional and Technical Services	600,255
400 Purchased Property Services	1,041,369
500 Other Purchased Services	4,950

<u>Description</u>	<u>Amount</u>
600 Supplies	1,859,745
800 Other Objects	2,559
Total Operation and Maintenance of Plant Services	\$10,266,663
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	394,241
200 Personnel Services - Employee Benefits	321,920
300 Purchased Professional and Technical Services	2,376
400 Purchased Property Services	4,200
500 Other Purchased Services	8,355,418
600 Supplies	9,775
Total Student Transportation Services	\$9,087,930
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,034,727
200 Personnel Services - Employee Benefits	626,517
300 Purchased Professional and Technical Services	42,257
400 Purchased Property Services	198,280
500 Other Purchased Services	176,200
600 Supplies	708,906
Total Support Services - Central	\$2,786,887
2900 <u>Other Support Services</u>	
500 Other Purchased Services	80,000
Total Other Support Services	\$80,000
Total Support Services	\$44,256,516
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,253,237
200 Personnel Services - Employee Benefits	562,032
300 Purchased Professional and Technical Services	152,256
400 Purchased Property Services	18,024
500 Other Purchased Services	104,954
600 Supplies	191,189
700 Property	2,463
800 Other Objects	48,005
Total Student Activities	\$2,332,160
Total Operation of Non-Instructional Services	\$2,332,160
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,808,544
900 Other Uses of Funds	7,327,600
Total Debt Service / Other Expenditures and Financing Uses	\$12,136,144
5900 <u>Budgetary Reserve</u>	
800 Other Objects	340,244

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$340,244
Total Other Expenditures and Financing Uses	\$12,476,388
TOTAL EXPENDITURES	\$143,455,099

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	20,000,000	40,000,000
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	\$41,000,000	\$61,000,000

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		

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Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

Permanent Fund

Total Long-Term Investments		
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TOTAL CASH AND INVESTMENTS	\$41,000,000	\$61,000,000
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Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

General Fund		
0510 Bonds Payable	67,450,000	95,745,000
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	\$71,686,170	\$100,245,000

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

\$71,686,170

\$100,245,000

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	\$71,686,170	\$100,245,000
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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	80,457	188,098
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$80,457	\$188,098
2000 Support Services		
2100 Support Services - Students	14,622	34,183
2200 Support Services - Instructional Staff	15	35
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business	300	700
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central	2,021	4,724
2900 Other Support Services		
Total Support Services	\$16,958	\$39,642
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses	5,259	12,296
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses	\$5,259	\$12,296
Total Estimated Expenditures and Other Financing Uses	\$102,674	\$240,036

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary		
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	52,110	121,825
200 Personnel Services - Employee Benefits	27,029	63,191
300 Purchased Professional and Technical Services	300	700
400 Purchased Property Services		
500 Other Purchased Services	449	1,051
600 Supplies	554	1,296
700 Property		
800 Other Objects	15	35
Total Other Instructional Programs - Elementary / Secondary		
	\$80,457	\$188,098
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$80,457	\$188,098
2000 <u>Support Services</u>		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries	8,840	20,665
200 Personnel Services - Employee Benefits	5,722	13,378
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	60	140
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Students		
	\$14,622	\$34,183
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
300 Purchased Professional and Technical Services	15	35
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		

Total Support Services - Instructional Staff	\$15	\$35
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2300 Support Services - Administration

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
700 Property
800 Other Objects

Total Support Services - Administration		
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2400 Support Services - Pupil Health

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
700 Property
800 Other Objects

Total Support Services - Pupil Health		
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2500 Support Services - Business

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
700 Property
800 Other Objects

Total Support Services - Business	\$300	\$700
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2600 Operation and Maintenance of Plant Services

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
700 Property
800 Other Objects

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
Total Operation and Maintenance of Plant Services		
2700 <u>Student Transportation Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Student Transportation Services		
2800 <u>Support Services - Central</u>		
100 Personnel Services - Salaries	1,100	2,570
200 Personnel Services - Employee Benefits	891	2,084
300 Purchased Professional and Technical Services	30	70
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Central	\$2,021	\$4,724
2900 <u>Other Support Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Support Services		
Total Support Services	\$16,958	\$39,642
5000 <u>Other Expenditures and Financing Uses</u>		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800 Other Objects		
900 Other Uses of Funds	5,259	12,296
Total Debt Service / Other Expenditures and Financing Uses	\$5,259	\$12,296
5200 <u>Interfund Transfers - Out</u>		
900 Other Uses of Funds		
Total Interfund Transfers - Out		
5300 <u>Transfers Out to Component Units/Primary Governments</u>		
900 Other Uses of Funds		
Total Transfers Out to Component Units/Primary Governments		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
5500 <u>Special and Extraordinary Items</u>		
800 Other Objects		
900 Other Uses of Funds		
Total Special and Extraordinary Items		
5900 <u>Budgetary Reserve</u>		
800 Other Objects		
Total Budgetary Reserve		
Total Other Expenditures and Financing Uses	\$5,259	\$12,296
TOTAL EXPENDITURES	\$102,674	\$240,036

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
Total Revenue from Local Sources	\$89,938	\$210,262
7000 Revenue from State Sources		
Total Revenue from State Sources	\$12,736	\$29,774
TOTAL REVENUES	\$102,674	\$240,036

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
6940 Tuition from Patrons	89,938	210,262
Total Revenue from Local Sources	\$89,938	\$210,262
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	2,364	5,526
7820 State Share of Retirement Contributions	10,372	24,248
Total Revenue from State Sources	\$12,736	\$29,774
TOTAL REVENUES	\$102,674	\$240,036

Account Description	Amounts
0810 Nonspendable Fund Balance	2,355,277
0820 Restricted Fund Balance	193,786
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,857,032
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,857,032
5900 Budgetary Reserve	340,244
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,746,339