

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Danielle Penza

(610)489-5000

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Contact Person

Telephone

Extension

dpenza@methacton.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2025-2026 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 2025-2026 (compared to 2024-2025)?

Yes☒

No☐

If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$138169020
Ending Unassigned Fund Balance	\$9671831
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.99%

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, 2025

FOR PUBLIC INSPECTION OF 2025-2026 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 4/29/2025
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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	2,695,527	
0820 Restricted Fund Balance	257,992	
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	9,671,831	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,671,831</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	111,948,525	
7000 Revenue from State Sources	25,803,573	
8000 Revenue from Federal Sources	416,922	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$138,169,020</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$147,840,851</u>

LEA : 123465303 Methacton SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	94,631,381
6112 Interim Real Estate Taxes	971,066
6113 Public Utility Realty Taxes	85,000
6114 Payments in Lieu of Current Taxes - State / Local	64,557
6140 Current Act 511 Taxes - Flat Rate Assessments	125,000
6150 Current Act 511 Taxes - Proportional Assessments	11,412,073
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,098,903
6500 Earnings on Investments	1,760,000
6700 Revenues from LEA Activities	144,817
6800 Revenues from Intermediary Sources / Pass-Through Funds	893,455
6910 Rentals	124,210
6940 Tuition from Patrons	450,713
6960 Services Provided Other Local Governmental Units / LEAs	7,660
6990 Refunds and Other Miscellaneous Revenue	179,690
REVENUE FROM LOCAL SOURCES	\$111,948,525
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,907,220
7160 Tuition for Orphans Subsidy	45,000
7271 Special Education funds for School-Aged Pupils	2,787,738
7311 Pupil Transportation Subsidy	1,707,010
7312 Nonpublic and Charter School Pupil Transportation Subsidy	231,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	236,273
7330 Health Services (Medical, Dental, Nurse, Act 25)	84,054
7505 Ready to Learn Block Grant	252,829
7810 State Share of Social Security and Medicare Taxes	2,126,691
7820 State Share of Retirement Contributions	9,425,758
REVENUE FROM STATE SOURCES	\$25,803,573
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

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	22,278
REVENUE FROM FEDERAL SOURCES	\$416,922
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	138,169,020

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$94,631,381	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$94,631,381	
Approx. Tax Levy for Tax Rate Calculation:	\$97,598,371	
	Montgomery	Total

2024-25 Data		
a. Assessed Value	\$2,743,457,393	\$2,743,457,393
b. Real Estate Mills	34.2000	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$4,651,319,467	\$4,651,319,467
d. Assessed Value	\$2,735,771,418	\$2,735,771,418
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$93,826,243	\$93,826,243
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$93,826,243	\$93,826,243
(f Total * g)		
i. Base Mills Subject to Index	34.2000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.96000%	96.96000%
k. Tax Levy Needed	\$97,598,371	\$97,598,371
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	35.6749	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$97,598,372	\$97,598,372
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$97,598,372
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$94,631,381
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$94,631,381	
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>	
Total Approx. Tax Revenue:	\$94,631,381	
Approx. Tax Levy for Tax Rate Calculation:	\$97,598,371	
	Montgomery	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	35.5680	
q. Mills In Excess of Index (if (l > p), (l - p))	0.1069	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$97,305,918	\$97,305,918
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$292,454	\$292,454
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$283,563	\$283,563

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$176,620

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$94,631,381
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$94,631,381
Approx. Tax Levy for Tax Rate Calculation:	\$97,598,371
	Montgomery
	Total

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

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>Percent Collected</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>						
Montgomery	2,735,771,418	35.6749	97,598,372				96.96000%		
Totals:	2,735,771,418		97,598,372	-	0	=	97,598,372	X	96.96000% = 94,631,381
				<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			\$10.00	\$0.00	125,000	125,000		
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0		
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0		
Total Current Act 511 Taxes – Flat Rate Assessments						125,000	125,000		
6150	<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%	9,933,714	9,933,714		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,478,359	1,478,359		
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0		
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0		
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0		
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0		
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0		
Total Current Act 511 Taxes – Proportional Assessments						11,412,073	11,412,073		
Total Act 511, Current Taxes							11,537,073		
Act 511 Tax Limit -->				4,651,319,467	X	12	55,815,834		
				Market Value		Mills	(511 Limit)		

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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
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u> Montgomery	34.2000	35.6749	4.32%	No	4.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	53,572,984
1200 Special Programs - Elementary / Secondary	23,916,302
1300 Vocational Education	1,977,282
1400 Other Instructional Programs - Elementary / Secondary	247,985
1500 Nonpublic School Programs	8,500
1600 Adult Education Programs	123,531
Total Instruction	\$79,846,584
2000 Support Services	
2100 Support Services - Students	6,775,043
2200 Support Services - Instructional Staff	3,540,299
2300 Support Services - Administration	7,740,135
2400 Support Services - Pupil Health	2,318,938
2500 Support Services - Business	1,418,306
2600 Operation and Maintenance of Plant Services	10,199,206
2700 Student Transportation Services	8,797,971
2800 Support Services - Central	2,848,715
2900 Other Support Services	76,225
Total Support Services	\$43,714,838
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,280,135
3300 Community Services	15,270
Total Operation of Non-Instructional Services	\$2,295,405
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	12,062,193
5200 Interfund Transfers - Out	250,000
Total Other Expenditures and Financing Uses	\$12,312,193
Total Estimated Expenditures and Other Financing Uses	\$138,169,020

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	29,898,803
200 Personnel Services - Employee Benefits	18,411,740
300 Purchased Professional and Technical Services	1,801,418
400 Purchased Property Services	38,150
500 Other Purchased Services	1,483,215
600 Supplies	1,931,670
700 Property	4,500
800 Other Objects	3,488
Total Regular Programs - Elementary / Secondary	\$53,572,984
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,390,519
200 Personnel Services - Employee Benefits	5,919,248
300 Purchased Professional and Technical Services	6,269,333
500 Other Purchased Services	3,191,026
600 Supplies	64,549
800 Other Objects	81,627
Total Special Programs - Elementary / Secondary	\$23,916,302
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	232,130
200 Personnel Services - Employee Benefits	155,502
500 Other Purchased Services	1,589,650
Total Vocational Education	\$1,977,282
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	137,982
200 Personnel Services - Employee Benefits	86,833
400 Purchased Property Services	1,000
500 Other Purchased Services	22,082
800 Other Objects	88
Total Other Instructional Programs - Elementary / Secondary	\$247,985
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	8,500
Total Nonpublic School Programs	\$8,500
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	17,056
200 Personnel Services - Employee Benefits	1,305
300 Purchased Professional and Technical Services	77,120
400 Purchased Property Services	1,500
500 Other Purchased Services	20,800
600 Supplies	5,750
Total Adult Education Programs	\$123,531
Total Instruction	\$79,846,584

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<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,117,423
200 Personnel Services - Employee Benefits	2,083,181
300 Purchased Professional and Technical Services	1,528,892
500 Other Purchased Services	2,300
600 Supplies	24,326
800 Other Objects	18,921
Total Support Services - Students	\$6,775,043
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,919,791
200 Personnel Services - Employee Benefits	1,446,601
300 Purchased Professional and Technical Services	84,499
500 Other Purchased Services	15,000
600 Supplies	68,008
800 Other Objects	6,400
Total Support Services - Instructional Staff	\$3,540,299
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,923,256
200 Personnel Services - Employee Benefits	2,458,886
300 Purchased Professional and Technical Services	1,052,954
400 Purchased Property Services	9,550
500 Other Purchased Services	66,813
600 Supplies	130,018
800 Other Objects	98,658
Total Support Services - Administration	\$7,740,135
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	916,739
200 Personnel Services - Employee Benefits	593,560
300 Purchased Professional and Technical Services	790,011
500 Other Purchased Services	579
600 Supplies	18,049
Total Support Services - Pupil Health	\$2,318,938
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	567,988
200 Personnel Services - Employee Benefits	366,595
300 Purchased Professional and Technical Services	26,500
400 Purchased Property Services	9,590
500 Other Purchased Services	408,583
600 Supplies	20,100
800 Other Objects	18,950
Total Support Services - Business	\$1,418,306
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	4,110,396

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	2,525,490
300	Purchased Professional and Technical Services	603,596
400	Purchased Property Services	1,308,475
500	Other Purchased Services	3,560
600	Supplies	1,645,950
800	Other Objects	1,739
Total Operation and Maintenance of Plant Services		\$10,199,206
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	386,927
200	Personnel Services - Employee Benefits	287,549
300	Purchased Professional and Technical Services	2,376
400	Purchased Property Services	4,200
500	Other Purchased Services	8,107,419
600	Supplies	9,500
Total Student Transportation Services		\$8,797,971
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	1,028,868
200	Personnel Services - Employee Benefits	591,782
300	Purchased Professional and Technical Services	22,920
400	Purchased Property Services	222,000
500	Other Purchased Services	196,100
600	Supplies	739,045
700	Property	48,000
Total Support Services - Central		\$2,848,715
2900 <u>Other Support Services</u>		
500	Other Purchased Services	76,225
Total Other Support Services		\$76,225
Total Support Services		\$43,714,838
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	1,085,872
200	Personnel Services - Employee Benefits	507,554
300	Purchased Professional and Technical Services	271,095
400	Purchased Property Services	18,570
500	Other Purchased Services	103,006
600	Supplies	255,713
800	Other Objects	38,325
Total Student Activities		\$2,280,135
3300 <u>Community Services</u>		
600	Supplies	15,270
Total Community Services		\$15,270
Total Operation of Non-Instructional Services		\$2,295,405
5000 Other Expenditures and Financing Uses		

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<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,021,443
900 Other Uses of Funds	9,040,750
Total Debt Service / Other Expenditures and Financing Uses	\$12,062,193
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	250,000
Total Interfund Transfers - Out	\$250,000
Total Other Expenditures and Financing Uses	\$12,312,193
TOTAL EXPENDITURES	\$138,169,020

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<u>Cash and Short-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	18,000,000	18,000,000
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	11,500,000	25,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	600,000	600,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	275,000	275,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$30,375,000	\$43,875,000

<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 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>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$30,375,000	\$43,875,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	48,925,000	57,300,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	2,793,864	3,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$51,718,864	\$60,300,000
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>06/30/2025 Estimate</u>	<u>06/30/2026 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 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>06/30/2025 Estimate</u>	<u>06/30/2026 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 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	\$51,718,864	\$60,300,000

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<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 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	\$51,718,864	\$60,300,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	2,695,527
0820 Restricted Fund Balance	257,992
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,671,831
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,671,831
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,625,350