

PRELIMINARY 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

Extn :15005

Contact Person

Telephone

Extension

dpenza@methacton.org

Email Address

<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.	
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$2,094,413.00 Approved Referendum Exception Amt: \$0.00	Special education referendum exception will be applied for.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	To be used for unanticipated expenses that occur during the year.

<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	258,895
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,093,274
0850 Unassigned Fund Balance	8,693,017
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,786,291</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	109,337,710
7000 Revenue from State Sources	28,956,252
8000 Revenue from Federal Sources	416,922
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$138,710,884</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$148,497,175</u>

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Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	92,420,696
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	11,103,359
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,098,903
6500 Earnings on Investments	1,759,903
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	88,371

REVENUE FROM LOCAL SOURCES \$109,337,710

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,787,068
7112 Basic Education Funding-Social Security	2,133,749
7160 Tuition for Orphans Subsidy	45,000
7271 Special Education funds for School-Aged Pupils	2,712,666
7311 Pupil Transportation Subsidy	1,707,010
7312 Nonpublic and Charter School Pupil Transportation Subsidy	332,255
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	236,273
7330 Health Services (Medical, Dental, Nurse, Act 25)	84,054
7340 State Property Tax Reduction Allocation	3,012,835
7505 Ready to Learn Block Grant	252,829
7820 State Share of Retirement Contributions	9,652,513

REVENUE FROM STATE SOURCES \$28,956,252

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	22,278
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REVENUE FROM FEDERAL SOURCES	\$416,922
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	138,710,884
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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$92,420,696	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,012,835</u>	
Total Approx. Tax Revenue:	\$95,433,531	
Approx. Tax Levy for Tax Rate Calculation:	\$98,331,210	
	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	\$2,735,662,773	\$2,735,662,773
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	\$98,331,210	\$98,331,210
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	35.9442	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$98,331,210	\$98,331,210
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$95,318,375
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$92,420,696
(n * Est. Pct. Collection)		

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$92,420,696	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,012,835</u>	
Total Approx. Tax Revenue:	\$95,433,531	
Approx. Tax Levy for Tax Rate Calculation:	\$98,331,210	
	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))	0.3762	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$97,302,054	\$97,302,054
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$1,029,156	\$1,029,156
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$997,870	\$997,870

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

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$92,420,696
Amount of Tax Relief for Homestead Exclusions	<u>\$3,012,835</u>
Total Approx. Tax Revenue:	\$95,433,531
Approx. Tax Levy for Tax Rate Calculation:	\$98,331,210
	Montgomery

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,012,835	Lowering RE Tax Rate	\$0		\$3,012,835
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$3,012,835

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	2,735,662,773	35.9442	98,331,210			96.96000%	
Totals:	2,735,662,773		98,331,210	3,012,835	95,318,375	96.96000%	92,420,696

	<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>
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 125,000 125,000

	<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%	9,625,000	9,625,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,478,359	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 11,103,359 11,103,359

Total Act 511, Current Taxes 11,228,359

Act 511 Tax Limit -->	4,651,319,467 X	12	55,815,834
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2024-25 (Rebalanced)	2025-26	Percent Change in Rate			2024-25 (Rebalanced)	2025-26	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Montgomery	34.2000	35.9442	5.10%	No	4.0%			
	<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	4.0%			
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	54,426,938
1200 Special Programs - Elementary / Secondary	23,989,706
1300 Vocational Education	1,992,815
1400 Other Instructional Programs - Elementary / Secondary	249,547
1500 Nonpublic School Programs	8,500
1600 Adult Education Programs	123,531
Total Instruction	\$80,791,037
2000 Support Services	
2100 Support Services - Students	6,991,363
2200 Support Services - Instructional Staff	3,775,660
2300 Support Services - Administration	8,193,153
2400 Support Services - Pupil Health	2,463,633
2500 Support Services - Business	1,424,779
2600 Operation and Maintenance of Plant Services	10,180,970
2700 Student Transportation Services	8,806,097
2800 Support Services - Central	2,859,565
2900 Other Support Services	76,225
Total Support Services	\$44,771,445
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,914,213
3300 Community Services	15,270
Total Operation of Non-Instructional Services	\$1,929,483
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	\$139,804,158

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	30,164,578
200 Personnel Services - Employee Benefits	18,870,690
300 Purchased Professional and Technical Services	1,877,970
400 Purchased Property Services	38,150
500 Other Purchased Services	1,720,829
600 Supplies	1,746,733
700 Property	4,500
800 Other Objects	3,488
Total Regular Programs - Elementary / Secondary	\$54,426,938
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,125,892
200 Personnel Services - Employee Benefits	5,722,900
300 Purchased Professional and Technical Services	7,128,548
500 Other Purchased Services	2,907,540
600 Supplies	104,107
800 Other Objects	719
Total Special Programs - Elementary / Secondary	\$23,989,706
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	232,130
200 Personnel Services - Employee Benefits	158,971
500 Other Purchased Services	1,601,714
Total Vocational Education	\$1,992,815
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	137,982
200 Personnel Services - Employee Benefits	88,397
400 Purchased Property Services	1,000
500 Other Purchased Services	22,080
800 Other Objects	88
Total Other Instructional Programs - Elementary / Secondary	\$249,547
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	\$80,791,037

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<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,187,026
200 Personnel Services - Employee Benefits	2,148,788
300 Purchased Professional and Technical Services	1,592,181
500 Other Purchased Services	3,800
600 Supplies	38,227
800 Other Objects	21,341
Total Support Services - Students	\$6,991,363
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,076,868
200 Personnel Services - Employee Benefits	1,540,490
300 Purchased Professional and Technical Services	68,894
500 Other Purchased Services	15,000
600 Supplies	68,008
800 Other Objects	6,400
Total Support Services - Instructional Staff	\$3,775,660
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	4,108,701
200 Personnel Services - Employee Benefits	2,662,911
300 Purchased Professional and Technical Services	1,032,954
400 Purchased Property Services	9,550
500 Other Purchased Services	66,813
600 Supplies	130,018
800 Other Objects	182,206
Total Support Services - Administration	\$8,193,153
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	912,012
200 Personnel Services - Employee Benefits	602,705
300 Purchased Professional and Technical Services	897,625
500 Other Purchased Services	1,050
600 Supplies	47,241
700 Property	3,000
Total Support Services - Pupil Health	\$2,463,633
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	567,988
200 Personnel Services - Employee Benefits	373,068
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	\$1,424,779
2600 <u>Operation and Maintenance of Plant Services</u>	

2025-2026 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	3,999,129
200 Personnel Services - Employee Benefits	2,566,512
300 Purchased Professional and Technical Services	655,605
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	\$10,180,970
2700 Student Transportation Services	
100 Personnel Services - Salaries	386,927
200 Personnel Services - Employee Benefits	295,676
300 Purchased Professional and Technical Services	2,375
400 Purchased Property Services	4,200
500 Other Purchased Services	8,107,419
600 Supplies	9,500
Total Student Transportation Services	\$8,806,097
2800 Support Services - Central	
100 Personnel Services - Salaries	1,029,968
200 Personnel Services - Employee Benefits	601,607
300 Purchased Professional and Technical Services	22,845
400 Purchased Property Services	222,000
500 Other Purchased Services	196,100
600 Supplies	739,045
700 Property	48,000
Total Support Services - Central	\$2,859,565
2900 Other Support Services	
500 Other Purchased Services	76,225
Total Other Support Services	\$76,225
Total Support Services	\$44,771,445
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	972,022
200 Personnel Services - Employee Benefits	425,200
300 Purchased Professional and Technical Services	133,095
400 Purchased Property Services	18,570
500 Other Purchased Services	98,026
600 Supplies	242,000
800 Other Objects	25,300
Total Student Activities	\$1,914,213
3300 Community Services	
600 Supplies	15,270
Total Community Services	\$15,270
Total Operation of Non-Instructional Services	\$1,929,483

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<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
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	\$139,804,158

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Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

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	12,000,000	35,000,000
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	250,000	250,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$30,850,000	\$53,850,000

Long-Term Investments

06/30/2025 Estimate

06/30/2026 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

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$30,850,000** **\$53,850,000**

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

General Fund		
0510 Bonds Payable	48,925,000	84,300,000
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	\$87,300,000

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		

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 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

06/30/2025 Estimate

06/30/2026 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

06/30/2025 Estimate

06/30/2026 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

<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	\$87,300,000

Short-Term Payables

06/30/2025 Estimate

06/30/2026 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	\$51,718,864	\$87,300,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	2,695,527
0820 Restricted Fund Balance	258,895
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,693,017
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,693,017

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,647,439
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