

*Proposed Version

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	1,614,496
0820 Restricted Fund Balance	
0830 Committed Fund Balance	12,703,188
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$12,703,188</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	107,007,003
7000 Revenue from State Sources	25,793,966
8000 Revenue from Federal Sources	823,934
9000 Other Financing Sources	12,000
Total Estimated Revenues And Other Financing Sources	<u>\$133,636,903</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$146,340,091</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	89,576,565
6112 Interim Real Estate Taxes	487,464
6113 Public Utility Realty Taxes	85,428
6150 Current Act 511 Taxes - Proportional Assessments	12,450,896
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,131,820
6500 Earnings on Investments	1,700,000
6700 Revenues from LEA Activities	160,480
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,040,282
6910 Rentals	100,000
6940 Tuition from Patrons	124,630
6980 Revenue from Community Services Activities	139,438
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$107,007,003
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,696,383
7144 Reimbursement of CS Expenditures Subsidy	67,761
7160 Tuition for Orphans Subsidy	30,611
7271 Special Education funds for School-Aged Pupils	2,171,743
7311 Pupil Transportation Subsidy	554,369
7312 Nonpublic and Charter School Pupil Transportation Subsidy	258,720
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	56,369
7330 Health Services (Medical, Dental, Nurse, Act 25)	113,303
7340 State Property Tax Reduction Allocation	4,269,081
7531 Ready to Learn-Foundation	157,053
7810 State Share of Social Security and Medicare Taxes	2,518,374
7820 State Share of Retirement Contributions	10,900,199
REVENUE FROM STATE SOURCES	\$25,793,966
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	474,948
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	96,610
8517 Title IV - 21st Century Schools	42,365
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,011

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	\$823,934
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	12,000
OTHER FINANCING SOURCES	\$12,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	133,636,903

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$89,576,565	
Amount of Tax Relief for Homestead Exclusions	<u>\$4,269,081</u>	
Total Approx. Tax Revenue:	\$93,845,646	
Approx. Tax Levy for Tax Rate Calculation:	\$96,342,266	
	Montgomery	Total

2024-25 Data		
a. Assessed Value	\$3,800,696,680	\$3,800,696,680
b. Real Estate Mills	24.3200	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$6,887,921,423	\$6,887,921,423
d. Assessed Value	\$3,809,500,450	\$3,809,500,450
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$92,432,943	\$92,432,943
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$92,432,943	\$92,432,943
(f Total * g)		
i. Base Mills Subject to Index	24.3200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.28844%	97.28844%
k. Tax Levy Needed	\$96,342,266	\$96,342,266
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	25.2900	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$96,342,266	\$96,342,266
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$92,073,185
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$89,576,565
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$89,576,565	
Amount of Tax Relief for Homestead Exclusions	<u>\$4,269,081</u>	
Total Approx. Tax Revenue:	\$93,845,646	
Approx. Tax Levy for Tax Rate Calculation:	\$96,342,266	
	Montgomery	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	25.2928	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$96,352,933	\$96,352,933
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties	8973	8973
Median Assessed Value of Homestead Properties		\$210,940

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$89,576,565
Amount of Tax Relief for Homestead Exclusions	<u>\$4,269,081</u>
Total Approx. Tax Revenue:	\$93,845,646
Approx. Tax Levy for Tax Rate Calculation:	\$96,342,266
	Montgomery
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,269,081	Lowering RE Tax Rate	\$0	\$4,269,081
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$4,269,081

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CODE						
6111	<u>Current Real Estate Taxes</u>					
<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>Net Tax Revenue Generated By Mills</u>
Montgomery	3,809,500,450	25.2900	96,342,266			97.28844%
Totals:	3,809,500,450		96,342,266	- 4,269,081 =	92,073,185 X	97.28844% = 89,576,565

		<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	\$0.00	\$0.00	0	0
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				0	0
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%	23,500,000	11,050,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	4,000,000	1,400,896
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				27,500,000	12,450,896
Total Act 511, Current Taxes					12,450,896
Act 511 Tax Limit -->			6,887,921,423 X	12	82,655,057
			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	24.3200	25.2900	3.99%	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	59,784,843
1200 Special Programs - Elementary / Secondary	29,428,007
1300 Vocational Education	910,673
1400 Other Instructional Programs - Elementary / Secondary	65,177
1500 Nonpublic School Programs	36,392
Total Instruction	\$90,225,092
2000 Support Services	
2100 Support Services - Students	4,842,869
2200 Support Services - Instructional Staff	3,131,618
2300 Support Services - Administration	7,763,822
2400 Support Services - Pupil Health	1,358,533
2500 Support Services - Business	1,223,945
2600 Operation and Maintenance of Plant Services	10,655,004
2700 Student Transportation Services	6,680,353
2800 Support Services - Central	1,034,937
2900 Other Support Services	100,237
Total Support Services	\$36,791,318
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,088,778
Total Operation of Non-Instructional Services	\$2,088,778
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,114,960
5200 Interfund Transfers - Out	1,416,755
Total Other Expenditures and Financing Uses	\$4,531,715
Total Estimated Expenditures and Other Financing Uses	\$133,636,903

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Description	Amount
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	34,185,314
200 Personnel Services - Employee Benefits	20,301,179
300 Purchased Professional and Technical Services	1,855,346
400 Purchased Property Services	33,825
500 Other Purchased Services	516,567
600 Supplies	2,258,729
700 Property	615,783
800 Other Objects	18,100
Total Regular Programs - Elementary / Secondary	\$59,784,843
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,052,159
200 Personnel Services - Employee Benefits	9,636,965
300 Purchased Professional and Technical Services	1,521,650
400 Purchased Property Services	1,050
500 Other Purchased Services	3,002,783
600 Supplies	211,500
800 Other Objects	1,900
Total Special Programs - Elementary / Secondary	\$29,428,007
1300 <u>Vocational Education</u>	
500 Other Purchased Services	910,673
Total Vocational Education	\$910,673
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	11,177
500 Other Purchased Services	53,500
600 Supplies	500
Total Other Instructional Programs - Elementary / Secondary	\$65,177
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	36,392
Total Nonpublic School Programs	\$36,392
Total Instruction	\$90,225,092
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,948,807
200 Personnel Services - Employee Benefits	1,765,957
300 Purchased Professional and Technical Services	70,905
500 Other Purchased Services	28,000
600 Supplies	15,600
800 Other Objects	13,600
Total Support Services - Students	\$4,842,869
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,603,707

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Description	Amount
200 Personnel Services - Employee Benefits	1,426,861
300 Purchased Professional and Technical Services	16,000
500 Other Purchased Services	3,050
600 Supplies	80,510
800 Other Objects	1,490
Total Support Services - Instructional Staff	\$3,131,618
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,294,529
200 Personnel Services - Employee Benefits	2,544,099
300 Purchased Professional and Technical Services	715,307
500 Other Purchased Services	119,132
600 Supplies	51,255
800 Other Objects	39,500
Total Support Services - Administration	\$7,763,822
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	790,601
200 Personnel Services - Employee Benefits	554,932
300 Purchased Professional and Technical Services	2,000
600 Supplies	11,000
Total Support Services - Pupil Health	\$1,358,533
2500 Support Services - Business	
100 Personnel Services - Salaries	645,660
200 Personnel Services - Employee Benefits	389,035
300 Purchased Professional and Technical Services	128,100
400 Purchased Property Services	1,000
500 Other Purchased Services	37,750
600 Supplies	16,400
800 Other Objects	6,000
Total Support Services - Business	\$1,223,945
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,145,594
200 Personnel Services - Employee Benefits	2,809,997
300 Purchased Professional and Technical Services	236,400
400 Purchased Property Services	1,115,723
500 Other Purchased Services	331,750
600 Supplies	2,006,390
800 Other Objects	9,150
Total Operation and Maintenance of Plant Services	\$10,655,004
2700 Student Transportation Services	
100 Personnel Services - Salaries	918,481
200 Personnel Services - Employee Benefits	400,014
300 Purchased Professional and Technical Services	7,844
400 Purchased Property Services	24,000
500 Other Purchased Services	5,135,322
600 Supplies	194,192

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<u>Description</u>	<u>Amount</u>
800 Other Objects	500
Total Student Transportation Services	\$6,680,353
2800 Support Services - Central	
100 Personnel Services - Salaries	481,217
200 Personnel Services - Employee Benefits	308,136
300 Purchased Professional and Technical Services	29,300
500 Other Purchased Services	1,900
600 Supplies	214,234
800 Other Objects	150
Total Support Services - Central	\$1,034,937
2900 Other Support Services	
500 Other Purchased Services	100,237
Total Other Support Services	\$100,237
Total Support Services	\$36,791,318
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,056,441
200 Personnel Services - Employee Benefits	706,789
300 Purchased Professional and Technical Services	130,290
400 Purchased Property Services	19,700
500 Other Purchased Services	42,180
600 Supplies	95,198
700 Property	220
800 Other Objects	37,960
Total Student Activities	\$2,088,778
Total Operation of Non-Instructional Services	\$2,088,778
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,595,820
900 Other Uses of Funds	1,519,140
Total Debt Service / Other Expenditures and Financing Uses	\$3,114,960
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,416,755
Total Interfund Transfers - Out	\$1,416,755
Total Other Expenditures and Financing Uses	\$4,531,715
TOTAL EXPENDITURES	\$133,636,903

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Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	3,500,000	3,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	130,000	130,000
Capital Reserve Fund - § 1431	12,000,000	12,200,000
Other Capital Projects Fund		
Debt Service Fund	175,000	175,000
Food Service / Cafeteria Operations Fund	750,000	700,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	50,000	50,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$16,605,000	\$16,755,000

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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<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		\$16,605,000	\$16,755,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	1,614,496
0820 Restricted Fund Balance	
0830 Committed Fund Balance	12,703,186
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,703,188
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,317,684