

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2026-2027

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

Timothy Bricker

(215)619-8000

Extn :

Contact Person

Telephone

Extension

tbricker@wsdweb.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: \$1,491,488.00 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.	Per board policy 621, requiring an unassigned balance within 3-8%, the amount of unassigned fund balance falls within this range.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	\$750,000 committed to special education expenses. \$9,751,668 committed for construction costs.

<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	1,788,748
0820 Restricted Fund Balance	
0830 Committed Fund Balance	10,501,668
0840 Assigned Fund Balance	1,369,737
0850 Unassigned Fund Balance	11,169,857
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$23,041,262</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	111,886,721
7000 Revenue from State Sources	26,914,023
8000 Revenue from Federal Sources	756,727
9000 Other Financing Sources	12,000
Total Estimated Revenues And Other Financing Sources	<u>\$139,569,471</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$162,610,733</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	93,549,519
6112 Interim Real Estate Taxes	237,883
6113 Public Utility Realty Taxes	88,336
6150 Current Act 511 Taxes - Proportional Assessments	13,389,993
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,204,637
6500 Earnings on Investments	1,802,330
6700 Revenues from LEA Activities	172,121
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,065,519
6910 Rentals	144,493
6940 Tuition from Patrons	84,453
6980 Revenue from Community Services Activities	137,437
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$111,886,721
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,808,566
7160 Tuition for Orphans Subsidy	37,853
7271 Special Education funds for School-Aged Pupils	2,191,958
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	56,080
7330 Health Services (Medical, Dental, Nurse, Act 25)	114,844
7340 State Property Tax Reduction Allocation	4,487,780
7531 Ready to Learn-Foundation	207,053
7810 State Share of Social Security and Medicare Taxes	2,610,846
7820 State Share of Retirement Contributions	11,585,954
REVENUE FROM STATE SOURCES	\$26,914,023
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	402,596
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	102,018
8517 Title IV - 21st Century Schools	35,691
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	16,422
REVENUE FROM FEDERAL SOURCES	\$756,727

Amount

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 139,569,471

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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): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$93,549,519	
Amount of Tax Relief for Homestead Exclusions	<u>\$4,487,796</u>	
Total Approx. Tax Revenue:	\$98,037,315	
Approx. Tax Levy for Tax Rate Calculation:	\$100,768,857	
	Montgomery	Total

2025-26 Data		
a. Assessed Value	\$3,799,167,204	\$3,799,167,204
b. Real Estate Mills	25.2900	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$7,273,597,331	\$7,273,597,331
d. Assessed Value	\$3,791,153,394	\$3,791,153,394
e. Assessed Value of New Constr/ Renov	\$0	\$0

2025-26 Calculations		
f. 2025-26 Tax Levy	\$96,080,939	\$96,080,939
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$96,080,939	\$96,080,939
(f Total * g)		
i. Base Mills Subject to Index	25.2900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.16295%	97.16295%
k. Tax Levy Needed	\$100,768,857	\$100,768,857
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	26.5800	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$100,768,857	\$100,768,857
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$96,281,061
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$93,549,519
(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): 3.5%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:		\$93,549,519	
Amount of Tax Relief for Homestead Exclusions		<u>\$4,487,796</u>	
Total Approx. Tax Revenue:		\$98,037,315	
Approx. Tax Levy for Tax Rate Calculation:		\$100,768,857	
	Montgomery		Total

Index Maximums			
	p. Maximum Mills Based On Index (i * (1 + Index))	26.1751	
	q. Mills In Excess of Index (if l > p), (l - p))	0.4049	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$99,233,819	\$99,233,819
IV.	s. Millage Rate within Index? (If l > p Then No)	No	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$1,535,038	\$1,535,038
	u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$1,491,488	\$1,491,488

Information Related to Property Tax Relief			
	Assessed Value Exclusion per Homestead	\$0.00	
V.	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): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$93,549,519
Amount of Tax Relief for Homestead Exclusions	<u>\$4,487,796</u>
Total Approx. Tax Revenue:	\$98,037,315
Approx. Tax Levy for Tax Rate Calculation:	\$100,768,857
	Montgomery
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,487,780	Lowering RE Tax Rate	\$0	\$4,487,780
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$16			\$16
Amount of Tax Relief from State/Local Sources				\$4,487,796

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	3,791,153,394	26.5800	100,768,857			97.16295%	
Totals:	3,791,153,394		100,768,857	4,487,796	96,281,061	97.16295%	93,549,519

	<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	\$0.00	\$0.00	0
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 0 0

	<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%	11,937,172	11,937,172
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,452,821	1,452,821
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 13,389,993 13,389,993

Total Act 511, Current Taxes 13,389,993

Act 511 Tax Limit -->	7,273,597,331	X	12	87,283,168
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u> Montgomery	25.2900	26.5800	5.11%	No	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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	63,992,607
1200 Special Programs - Elementary / Secondary	29,856,488
1300 Vocational Education	931,203
1400 Other Instructional Programs - Elementary / Secondary	630,801
1700 Higher Education Programs for Secondary Students	20,000
Total Instruction	\$95,431,099
2000 Support Services	
2100 Support Services - Students	5,274,167
2200 Support Services - Instructional Staff	2,918,907
2300 Support Services - Administration	7,933,703
2400 Support Services - Pupil Health	1,276,453
2500 Support Services - Business	1,195,429
2600 Operation and Maintenance of Plant Services	11,146,048
2700 Student Transportation Services	7,720,621
2800 Support Services - Central	1,084,359
2900 Other Support Services	93,755
Total Support Services	\$38,643,442
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,209,846
Total Operation of Non-Instructional Services	\$2,209,846
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,004,893
5200 Interfund Transfers - Out	1,650,000
Total Other Expenditures and Financing Uses	\$4,654,893
Total Estimated Expenditures and Other Financing Uses	\$140,939,280

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	35,941,070
200 Personnel Services - Employee Benefits	22,269,584
300 Purchased Professional and Technical Services	2,459,553
400 Purchased Property Services	37,355
500 Other Purchased Services	545,321
600 Supplies	2,086,500
700 Property	635,844
800 Other Objects	17,380
Total Regular Programs - Elementary / Secondary	\$63,992,607
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,151,279
200 Personnel Services - Employee Benefits	10,058,219
300 Purchased Professional and Technical Services	1,750,000
400 Purchased Property Services	300
500 Other Purchased Services	2,690,040
600 Supplies	204,650
800 Other Objects	2,000
Total Special Programs - Elementary / Secondary	\$29,856,488
1300 <u>Vocational Education</u>	
500 Other Purchased Services	931,203
Total Vocational Education	\$931,203
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	417,443
200 Personnel Services - Employee Benefits	169,181
300 Purchased Professional and Technical Services	11,177
500 Other Purchased Services	32,500
600 Supplies	500
Total Other Instructional Programs - Elementary / Secondary	\$630,801
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	20,000
Total Higher Education Programs for Secondary Students	\$20,000
Total Instruction	\$95,431,099
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,229,698
200 Personnel Services - Employee Benefits	1,998,464
300 Purchased Professional and Technical Services	7,855
400 Purchased Property Services	2,250
500 Other Purchased Services	13,800
600 Supplies	15,700
800 Other Objects	6,400

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$5,274,167
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,633,956
200 Personnel Services - Employee Benefits	1,155,266
300 Purchased Professional and Technical Services	52,220
500 Other Purchased Services	3,235
600 Supplies	72,430
800 Other Objects	1,800
Total Support Services - Instructional Staff	\$2,918,907
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	4,374,730
200 Personnel Services - Employee Benefits	2,546,467
300 Purchased Professional and Technical Services	769,996
400 Purchased Property Services	6,450
500 Other Purchased Services	140,295
600 Supplies	41,600
800 Other Objects	54,165
Total Support Services - Administration	\$7,933,703
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	722,831
200 Personnel Services - Employee Benefits	483,122
300 Purchased Professional and Technical Services	58,000
600 Supplies	12,500
Total Support Services - Pupil Health	\$1,276,453
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	657,298
200 Personnel Services - Employee Benefits	392,183
300 Purchased Professional and Technical Services	84,974
400 Purchased Property Services	1,000
500 Other Purchased Services	37,000
600 Supplies	16,974
800 Other Objects	6,000
Total Support Services - Business	\$1,195,429
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	4,078,786
200 Personnel Services - Employee Benefits	2,803,509
300 Purchased Professional and Technical Services	322,673
400 Purchased Property Services	1,372,110
500 Other Purchased Services	367,700
600 Supplies	2,192,120
800 Other Objects	9,150
Total Operation and Maintenance of Plant Services	\$11,146,048
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	688,052

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	340,473
300 Purchased Professional and Technical Services	5,705
400 Purchased Property Services	15,888
500 Other Purchased Services	6,515,603
600 Supplies	154,400
800 Other Objects	500
Total Student Transportation Services	\$7,720,621
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	498,856
200 Personnel Services - Employee Benefits	306,371
300 Purchased Professional and Technical Services	40,700
500 Other Purchased Services	1,900
600 Supplies	236,382
800 Other Objects	150
Total Support Services - Central	\$1,084,359
2900 <u>Other Support Services</u>	
500 Other Purchased Services	93,755
Total Other Support Services	\$93,755
Total Support Services	\$38,643,442
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,265,406
200 Personnel Services - Employee Benefits	575,193
300 Purchased Professional and Technical Services	170,109
400 Purchased Property Services	15,700
500 Other Purchased Services	36,580
600 Supplies	101,572
800 Other Objects	45,286
Total Student Activities	\$2,209,846
Total Operation of Non-Instructional Services	\$2,209,846
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,448,869
900 Other Uses of Funds	1,556,024
Total Debt Service / Other Expenditures and Financing Uses	\$3,004,893
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,650,000
Total Interfund Transfers - Out	\$1,650,000
Total Other Expenditures and Financing Uses	\$4,654,893
TOTAL EXPENDITURES	\$140,939,280

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	27,780,872	36,015,789
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	12,050,300	14,650,300
Other Capital Projects Fund		
Debt Service Fund	1,000,000	
Food Service / Cafeteria Operations Fund	1,200,000	1,250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	650,000	675,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	250,000	275,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$42,931,172	\$52,866,089

Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

Permanent Fund

Total Long-Term Investments		
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TOTAL CASH AND INVESTMENTS	\$42,931,172	\$52,866,089
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Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

General Fund		
0510 Bonds Payable	42,265,356	40,833,794
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	15,500,000	16,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	11,000,000	11,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$68,765,356	\$68,333,794

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

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 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	\$68,765,356	\$68,333,794

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	\$68,765,356	\$68,333,794
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Account Description	Amounts
0810 Nonspendable Fund Balance	1,788,748
0820 Restricted Fund Balance	
0830 Committed Fund Balance	10,501,668
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	11,169,785
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$21,671,453

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$23,460,201
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