

FINAL 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

Lieu Kim

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Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Jenkintown SD	COUNTY : Montgomery	AUN : 123463803
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2026-2027 (compared to 2025-2026)? Yes No

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

Total Budgeted Expenditures	\$21449715
Ending Unassigned Fund Balance	\$1164214
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.42%

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, 2026

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Jenkintown SD	County : Montgomery	AUN Number : 123463803
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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
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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.	
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$831,849.00 7340 PDE Amount: \$0.00	
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.	

ITEM

AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

1,091,229

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$1,091,229

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

16,973,101

7000 Revenue from State Sources

4,459,201

8000 Revenue from Federal Sources

90,398

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$21,522,700

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$22,613,929

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,923,781
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	12,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	1,910,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	675,000
6500 Earnings on Investments	175,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	100,820
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	2,000
6970 Services Provided Other Funds	72,000
6990 Refunds and Other Miscellaneous Revenue	2,500
REVENUE FROM LOCAL SOURCES	\$16,973,101
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	1,241,582
7271 Special Education funds for School-Aged Pupils	383,091
7311 Pupil Transportation Subsidy	2,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	13,000
7340 State Property Tax Reduction Allocation	831,849
7531 Ready to Learn-Foundation	193,939
7810 State Share of Social Security and Medicare Taxes	340,608
7820 State Share of Retirement Contributions	1,453,132
REVENUE FROM STATE SOURCES	\$4,459,201
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	65,900
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	13,998
8517 Title IV - 21st Century Schools	10,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	500
REVENUE FROM FEDERAL SOURCES	\$90,398
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	21,522,700

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$13,923,781

Amount of Tax Relief for Homestead Exclusions \$831,849

Total Approx. Tax Revenue: \$14,755,630

Approx. Tax Levy for Tax Rate Calculation: \$15,290,808

Montgomery

Total

2025-26 Data		
a. Assessed Value	\$279,694,088	\$279,694,088
b. Real Estate Mills	52.5960	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$526,196,478	\$526,196,478
d. Assessed Value	\$280,891,018	\$280,891,018
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$14,710,790	\$14,710,790
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$14,710,790	\$14,710,790
(f Total * g)		
i. Base Mills Subject to Index	52.5960	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.29864%	96.29864%
k. Tax Levy Needed	\$15,290,808	\$15,290,808
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	54.4368	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,290,808	\$15,290,808
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,458,959
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,923,781
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$13,923,781

Amount of Tax Relief for Homestead Exclusions \$831,849

Total Approx. Tax Revenue: \$14,755,630

Approx. Tax Levy for Tax Rate Calculation: \$15,290,808

Montgomery

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	54.4368	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,290,808	\$15,290,808
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	\$14,283.00	
Number of Homestead/Farmstead Properties	1070	1070
Median Assessed Value of Homestead Properties		\$152,080

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,923,781
Amount of Tax Relief for Homestead Exclusions	<u>\$831,849</u>
Total Approx. Tax Revenue:	\$14,755,630
Approx. Tax Levy for Tax Rate Calculation:	\$15,290,808
	Montgomery

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$831,849	Lowering RE Tax Rate	\$0	\$831,849
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$831,849

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	280,891,018	54.4368	15,290,808			96.29864%	
Totals:	280,891,018		15,290,808	831,849 =	14,458,959 X	96.29864% =	13,923,781

	<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	30,000
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 30,000 30,000

	<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	1.000%	0.000%	1,700,000	1,700,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	160,000	160,000
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	0.50000	0.000	50,000	50,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 1,910,000 1,910,000

Total Act 511, Current Taxes 1,940,000

Act 511 Tax Limit -->	526,196,478 X	12	6,314,358
	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	52.5960	54.4368	3.50%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.5%				
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6157	Current Act 511 Mercantile Taxes	0.50000	0.50000	0.00%	Yes	3.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,112,150
1200 Special Programs - Elementary / Secondary	2,743,691
1300 Vocational Education	334,974
1400 Other Instructional Programs - Elementary / Secondary	77,716
Total Instruction	\$11,268,531
2000 Support Services	
2100 Support Services - Students	1,564,228
2200 Support Services - Instructional Staff	648,917
2300 Support Services - Administration	1,773,589
2400 Support Services - Pupil Health	321,403
2500 Support Services - Business	483,189
2600 Operation and Maintenance of Plant Services	1,745,096
2700 Student Transportation Services	484,193
2800 Support Services - Central	676,932
2900 Other Support Services	8,808
Total Support Services	\$7,706,355
3000 Operation of Non-Instructional Services	
3200 Student Activities	906,611
3300 Community Services	40,000
Total Operation of Non-Instructional Services	\$946,611
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,528,218
Total Other Expenditures and Financing Uses	\$1,528,218
Total Estimated Expenditures and Other Financing Uses	\$21,449,715

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,467,391
200 Personnel Services - Employee Benefits	2,832,041
300 Purchased Professional and Technical Services	241,876
400 Purchased Property Services	64,500
500 Other Purchased Services	149,574
600 Supplies	279,868
700 Property	54,900
800 Other Objects	22,000
Total Regular Programs - Elementary / Secondary	\$8,112,150
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	938,204
200 Personnel Services - Employee Benefits	803,943
300 Purchased Professional and Technical Services	347,234
500 Other Purchased Services	623,010
600 Supplies	31,300
Total Special Programs - Elementary / Secondary	\$2,743,691
1300 <u>Vocational Education</u>	
500 Other Purchased Services	334,974
Total Vocational Education	\$334,974
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,700
200 Personnel Services - Employee Benefits	1
300 Purchased Professional and Technical Services	63,215
600 Supplies	1,800
Total Other Instructional Programs - Elementary / Secondary	\$77,716
Total Instruction	\$11,268,531
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	917,122
200 Personnel Services - Employee Benefits	612,156
500 Other Purchased Services	1,950
600 Supplies	31,000
800 Other Objects	2,000
Total Support Services - Students	\$1,564,228
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	349,727
200 Personnel Services - Employee Benefits	237,790
300 Purchased Professional and Technical Services	38,500
600 Supplies	22,900
Total Support Services - Instructional Staff	\$648,917
2300 <u>Support Services - Administration</u>	

2026-2027 Final General Fund Budget

LEA : 123463803 Jenkintown SD

Printed 4/10/2026 12:45:58 PM

Page - 2 of 3

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	820,759
200 Personnel Services - Employee Benefits	485,413
300 Purchased Professional and Technical Services	91,085
500 Other Purchased Services	28,104
600 Supplies	35,477
800 Other Objects	312,751
Total Support Services - Administration	\$1,773,589
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	122,951
200 Personnel Services - Employee Benefits	80,702
300 Purchased Professional and Technical Services	113,650
600 Supplies	4,100
Total Support Services - Pupil Health	\$321,403
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	242,916
200 Personnel Services - Employee Benefits	157,936
300 Purchased Professional and Technical Services	55,504
500 Other Purchased Services	2,400
600 Supplies	23,883
800 Other Objects	550
Total Support Services - Business	\$483,189
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	107,169
200 Personnel Services - Employee Benefits	73,377
300 Purchased Professional and Technical Services	110,000
400 Purchased Property Services	929,800
500 Other Purchased Services	182,750
600 Supplies	341,100
800 Other Objects	900
Total Operation and Maintenance of Plant Services	\$1,745,096
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	484,193
Total Student Transportation Services	\$484,193
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	414,856
200 Personnel Services - Employee Benefits	219,126
300 Purchased Professional and Technical Services	14,000
500 Other Purchased Services	9,250
600 Supplies	16,375
800 Other Objects	3,325
Total Support Services - Central	\$676,932
2900 <u>Other Support Services</u>	
500 Other Purchased Services	8,808
Total Other Support Services	\$8,808

<u>Description</u>	<u>Amount</u>
Total Support Services	\$7,706,355
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	349,559
200 Personnel Services - Employee Benefits	147,710
300 Purchased Professional and Technical Services	140,000
500 Other Purchased Services	171,008
600 Supplies	43,884
700 Property	18,549
800 Other Objects	35,901
Total Student Activities	\$906,611
3300 <u>Community Services</u>	
500 Other Purchased Services	40,000
Total Community Services	\$40,000
Total Operation of Non-Instructional Services	\$946,611
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	623,218
900 Other Uses of Funds	905,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,528,218
Total Other Expenditures and Financing Uses	\$1,528,218
TOTAL EXPENDITURES	\$21,449,715

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	1,241,229	1,314,214
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	500,000	650,000
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 Cash and Short-Term Investments	\$1,741,229	\$1,964,214

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

TOTAL CASH AND INVESTMENTS	\$1,741,229	\$1,964,214
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Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

General Fund	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
0510 Bonds Payable	16,845,000	15,830,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	270,000	270,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$17,115,000	\$16,100,000

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness	\$17,115,000	\$16,100,000
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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	\$17,115,000	\$16,100,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,164,214
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,164,214

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,164,214
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