FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required — **Date**

Secretary of the Board - Original Signature Required — **Date**

Chief School Administrator - Original Signature Required — **Date**

HEIDI A ORTH — (610)944-8111 Extn :10205

Contact Person — **Telephone** — **Extension**

HORTH@FLEETWOODASD.ORG

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2025-2026 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Fleetwood Area SD	Berks	114062503

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

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

Did you raise property taxes in SY 2025-2026 (compared to 2024-2025)?

Yes [x]

No [ ]

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

Total Budgeted Expenditures	$52273032
Ending Unassigned Fund Balance	$2455107
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.69%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE

DUE DATE: AUGUST 15, 2025

FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Fleetwood Area SD	Berks	114062503

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
Jason E. Valeck	5/13/2025

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance is held to safeguard against unknown expenses, such as new special education enrollments, out of district placements, additional cyber charter students, or immediate facility needs.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	37,003	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	257,584	
0850 Unassigned Fund Balance	1,932,372	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$2,189,956**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	33,950,939	
7000 Revenue from State Sources	18,125,539	
8000 Revenue from Federal Sources	411,705	
9000 Other Financing Sources	50,000	
Total Estimated Revenues And Other Financing Sources		**$52,538,183**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$54,728,139**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	28,572,983
6112	Interim Real Estate Taxes	85,000
6113	Public Utility Realty Taxes	29,000
6114	Payments in Lieu of Current Taxes - State / Local	50
6140	Current Act 511 Taxes - Flat Rate Assessments	56,675
6150	Current Act 511 Taxes - Proportional Assessments	3,424,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	575,000
6500	Earnings on Investments	350,000
6700	Revenues from LEA Activities	117,550
6800	Revenues from Intermediary Sources / Pass-Through Funds	464,000
6910	Rentals	161,831
6920	Contributions and Donations from Private Sources	6,000
6940	Tuition from Patrons	18,850
6990	Refunds and Other Miscellaneous Revenue	90,000
REVENUE FROM LOCAL SOURCES		**$33,950,939**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	7,317,166
7160	Tuition for Orphans Subsidy	120,000
7271	Special Education funds for School-Aged Pupils	2,123,027
7311	Pupil Transportation Subsidy	975,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	47,305
7330	Health Services (Medical, Dental, Nurse, Act 25)	43,000
7340	State Property Tax Reduction Allocation	1,956,099
7505	Ready to Learn Block Grant	371,717
7810	State Share of Social Security and Medicare Taxes	950,000
7820	State Share of Retirement Contributions	4,222,225
REVENUE FROM STATE SOURCES		**$18,125,539**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	317,177
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	53,371
8516	Title III - Language Instruction for English Learners and Immigrant Students	12,824
8517	Title IV - 21st Century Schools	28,333
REVENUE FROM FEDERAL SOURCES		**$411,705**

	Amount
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	50,000
OTHER FINANCING SOURCES	**$50,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**52,538,183**

Act 1 Index (current): 5.2%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$28,572,983**
Amount of Tax Relief for Homestead Exclusions	**$1,956,099**
Total Approx. Tax Revenue:	**$30,529,082**
Approx. Tax Levy for Tax Rate Calculation:	**$31,682,985**

		Berks	Total
	2024-25 Data		
	a. Assessed Value	$869,994,200	$869,994,200
	b. Real Estate Mills	34.6100	
I.	**2025-26 Data**		
	c. 2023 STEB Market Value	$1,334,503,683	$1,334,503,683
	d. Assessed Value	$870,179,800	$870,179,800
	e. Assessed Value of New Constr/ Renov	$0	$0
	2024-25 Calculations		
	f. 2024-25 Tax Levy (a * b)	$30,110,499	$30,110,499
	2025-26 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2024-25 Tax Levy (f Total * g)	$30,110,499	$30,110,499
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	34.6100	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	96.11832%	96.11832%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$31,682,985	$31,682,985
	l. 2025-26 Real Estate Tax Rate (k / d * 1000)	**36.4097**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$31,682,985	$31,682,985
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$29,726,886
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$28,572,983

Act 1 Index (current): 5.2%

Calculation Method:	**Rate**	
Approx. Tax Revenue from RE Taxes:	**$28,572,983**	
Amount of Tax Relief for Homestead Exclusions	**$1,956,099**	
Total Approx. Tax Revenue:	**$30,529,082**	
Approx. Tax Levy for Tax Rate Calculation:	**$31,682,985**	

		Berks	**Total**
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index (i * (1 + Index))	36.4097	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$31,682,985	$31,682,985
	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

V.	**Information Related to Property Tax Relief**		
	Assessed Value Exclusion per Homestead	$14,026.00	
	Number of Homestead/Farmstead Properties	3845	3845
	Median Assessed Value of Homestead Properties		$110,300

Act 1 Index (current): 5.2%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$28,572,983**
Amount of Tax Relief for Homestead Exclusions	**$1,956,099**
Total Approx. Tax Revenue:	**$30,529,082**
Approx. Tax Levy for Tax Rate Calculation:	**$31,682,985**

	Berks			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,956,099	Lowering RE Tax Rate	$0	$1,956,099
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$1,956,099**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Berks	870,179,800	36.4097	31,682,985						96.11832%		
Totals:	**870,179,800**		**31,682,985**	-	1,956,099	=	29,726,886	X	96.11832%	=	28,572,983

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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	$5.00	$0.00	56,675	56,675
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			**56,675**	**56,675**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	2,989,000	2,989,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	400,000	400,000
6154	Current Act 511 Amusement Taxes	5.000%	0.000%	35,000	35,000
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			**3,424,000**	**3,424,000**
	Total Act 511, Current Taxes				**3,480,675**

Act 511 Tax Limit	**-->**	**1,334,503,683 X**	**12**	**16,014,044**
		Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2024-25 (Rebalanced)	2025-26	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2024-25 (Rebalanced)	2025-26	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Berks	34.6100	36.4097	5.20%	Yes	5.2%				
6120	Current Per Capita Taxes, Section 679					5.2%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes					5.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate					5.2%				
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	5.2%				
6144	Current Act 511 Trailer Taxes					5.2%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					5.2%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					5.2%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	5.2%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	22,445,736
1200 Special Programs - Elementary / Secondary	9,548,045
1300 Vocational Education	1,741,937
1500 Nonpublic School Programs	5,000
Total Instruction	**$33,740,718**
2000 Support Services	
2100 Support Services - Students	1,553,006
2200 Support Services - Instructional Staff	2,396,420
2300 Support Services - Administration	2,815,123
2400 Support Services - Pupil Health	740,220
2500 Support Services - Business	629,865
2600 Operation and Maintenance of Plant Services	3,853,503
2700 Student Transportation Services	2,617,827
2800 Support Services - Central	827,474
2900 Other Support Services	32,000
Total Support Services	**$15,465,438**
3000 Operation of Non-Instructional Services	
3200 Student Activities	861,086
3300 Community Services	8,000
Total Operation of Non-Instructional Services	**$869,086**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,185,290
5200 Interfund Transfers - Out	12,500
Total Other Expenditures and Financing Uses	**$2,197,790**
Total Estimated Expenditures and Other Financing Uses	**$52,273,032**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	12,463,881
200 Personnel Services - Employee Benefits	8,435,141
300 Purchased Professional and Technical Services	331,220
400 Purchased Property Services	8,285
500 Other Purchased Services	699,767
600 Supplies	496,846
800 Other Objects	10,596
Total Regular Programs - Elementary / Secondary	**$22,445,736**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,623,505
200 Personnel Services - Employee Benefits	2,558,822
300 Purchased Professional and Technical Services	745,811
400 Purchased Property Services	4,000
500 Other Purchased Services	2,578,927
600 Supplies	36,230
800 Other Objects	750
Total Special Programs - Elementary / Secondary	**$9,548,045**
1300 Vocational Education	
100 Personnel Services - Salaries	440,475
200 Personnel Services - Employee Benefits	275,335
500 Other Purchased Services	1,007,889
600 Supplies	18,238
Total Vocational Education	**$1,741,937**
1500 Nonpublic School Programs	
500 Other Purchased Services	5,000
Total Nonpublic School Programs	**$5,000**
Total Instruction	**$33,740,718**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	828,740
200 Personnel Services - Employee Benefits	515,852
300 Purchased Professional and Technical Services	190,000
500 Other Purchased Services	960
600 Supplies	17,454
Total Support Services - Students	**$1,553,006**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	922,228
200 Personnel Services - Employee Benefits	597,662
300 Purchased Professional and Technical Services	79,200
400 Purchased Property Services	328,000
500 Other Purchased Services	133,760
600 Supplies	321,570

Description	Amount
700 Property	14,000
Total Support Services - Instructional Staff	**$2,396,420**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,558,904
200 Personnel Services - Employee Benefits	1,040,239
300 Purchased Professional and Technical Services	119,000
400 Purchased Property Services	845
500 Other Purchased Services	50,450
600 Supplies	13,010
800 Other Objects	32,675
Total Support Services - Administration	**$2,815,123**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	420,393
200 Personnel Services - Employee Benefits	291,702
300 Purchased Professional and Technical Services	13,500
400 Purchased Property Services	1,375
500 Other Purchased Services	1,300
600 Supplies	11,550
800 Other Objects	400
Total Support Services - Pupil Health	**$740,220**
2500 Support Services - Business	
100 Personnel Services - Salaries	324,658
200 Personnel Services - Employee Benefits	222,607
300 Purchased Professional and Technical Services	51,000
400 Purchased Property Services	3,000
500 Other Purchased Services	19,600
600 Supplies	3,000
800 Other Objects	6,000
Total Support Services - Business	**$629,865**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,417,072
200 Personnel Services - Employee Benefits	1,091,131
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	466,500
500 Other Purchased Services	129,500
600 Supplies	741,500
800 Other Objects	2,800
Total Operation and Maintenance of Plant Services	**$3,853,503**
2700 Student Transportation Services	
100 Personnel Services - Salaries	45,386
200 Personnel Services - Employee Benefits	30,083
400 Purchased Property Services	3,000
500 Other Purchased Services	2,531,358
600 Supplies	8,000
Total Student Transportation Services	**$2,617,827**

Description	Amount
2800 Support Services - Central	
100 Personnel Services - Salaries	474,160
200 Personnel Services - Employee Benefits	331,687
300 Purchased Professional and Technical Services	1,200
600 Supplies	16,343
800 Other Objects	4,084
Total Support Services - Central	**$827,474**
2900 Other Support Services	
500 Other Purchased Services	32,000
Total Other Support Services	**$32,000**
Total Support Services	**$15,465,438**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	465,777
200 Personnel Services - Employee Benefits	193,503
300 Purchased Professional and Technical Services	60,937
400 Purchased Property Services	3,400
500 Other Purchased Services	83,470
600 Supplies	41,749
800 Other Objects	12,250
Total Student Activities	**$861,086**
3300 Community Services	
300 Purchased Professional and Technical Services	8,000
Total Community Services	**$8,000**
Total Operation of Non-Instructional Services	**$869,086**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	510,290
900 Other Uses of Funds	1,675,000
Total Debt Service / Other Expenditures and Financing Uses	**$2,185,290**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	12,500
Total Interfund Transfers - Out	**$12,500**
Total Other Expenditures and Financing Uses	**$2,197,790**
TOTAL EXPENDITURES	**$52,273,032**

Cash and Short-Term Investments	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund	2,145,000	2,200,000
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		
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	**$2,145,000**	**$2,200,000**

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		

Long-Term Investments	**06/30/2025 Estimate**	**06/30/2026 Projection**
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$2,145,000**	**$2,200,000**

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
General Fund		
0510 Bonds Payable	13,815,000	12,140,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	114,396	469,670
0540 Accumulated Compensated Absences	1,008,538	1,217,907
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	**$14,937,934**	**$13,827,577**
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		

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 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	**$14,937,934**	**$13,827,577**

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	**$14,937,934**	**$13,827,577**

Account	Description	Amounts
0810	Nonspendable Fund Balance	37,003
0820	Restricted Fund Balance	
0830	Committed Fund Balance	
0840	Assigned Fund Balance	
0850	Unassigned Fund Balance	2,455,107
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$2,455,107**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$2,492,110**