LEA Name : Kutztown Area SD | Class : 3 | AUN Number : 114064003 | County : Berks

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2026

President of the Board - Original Signature Required — Date: 6/15/26

Secretary of the Board - Original Signature Required — Date: 6/15/26

Chief School Administrator - Original Signature Required — Date: 6/15/26

Elizabeth Siteman
Contact Person

(484)641-5526 Extn :
Telephone **Extension**

esiteman@kasd.org
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Kutztown Area SD	Berks	114064003

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 [x]

No [ ]

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

Total Budgeted Expenditures	$38924420
Ending Unassigned Fund Balance	$2943257
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.56%

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
[signature]	6/15/26

DUE DATE: AUGUST 15, 2026

Printed 6/10/2026 1:49:31 PM

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 :	County :	AUN Number :
Kutztown Area SD	Berks	114064003

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 Koch Jason Koch (May 15, 2026 10:38:33 EDT)	05/15/2026

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

Val Number	Description	Justification
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: $20,488.00 Function 2700, Object 200: $34,005.00	The district employees 30 hour per week driver with FT benefits. The cost of medical benefits creates this imbalance.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: $64,593.00 Function 2800, Object 200: $89,385.00	Object 240 with function 2800 includes tuition budget for administrative and support staff. This creates the excess of benefit costs over salaries.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Contingency for variances that may occur, such as medical insurance due to staff eligibility changes.
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.	Funds available for General Fund expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance is for future capital projects and future IT infrastructure.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	1,774	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,900,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,016,257	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$5,916,257**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	26,907,355	
7000 Revenue from State Sources	11,521,378	
8000 Revenue from Federal Sources	443,187	
9000 Other Financing Sources	52,500	
Total Estimated Revenues And Other Financing Sources		**$38,924,420**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$44,840,677**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	22,532,764
6112	Interim Real Estate Taxes	31,437
6113	Public Utility Realty Taxes	22,850
6114	Payments in Lieu of Current Taxes - State / Local	21,610
6140	Current Act 511 Taxes - Flat Rate Assessments	35,000
6150	Current Act 511 Taxes - Proportional Assessments	2,731,420
6400	Delinquencies on Taxes Levied / Assessed by the LEA	614,795
6500	Earnings on Investments	400,000
6700	Revenues from LEA Activities	89,442
6800	Revenues from Intermediary Sources / Pass-Through Funds	283,639
6910	Rentals	30,000
6920	Contributions and Donations from Private Sources	78,064
6940	Tuition from Patrons	150
6990	Refunds and Other Miscellaneous Revenue	36,184
REVENUE FROM LOCAL SOURCES		**$26,907,355**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	4,738,640
7220	Vocational Education	69,952
7271	Special Education funds for School-Aged Pupils	1,210,103
7311	Pupil Transportation Subsidy	735,000
7312	Nonpublic and Charter School Pupil Transportation Subsidy	37,730
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	10,867
7330	Health Services (Medical, Dental, Nurse, Act 25)	23,564
7340	State Property Tax Reduction Allocation	1,064,884
7360	Safe Schools	126,000
7531	Ready to Learn-Foundation	190,805
7532	Ready to Learn-Adequacy Supplement	50,000
7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	10,000
7810	State Share of Social Security and Medicare Taxes	597,643
7820	State Share of Retirement Contributions	2,656,190
REVENUE FROM STATE SOURCES		**$11,521,378**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	307,741
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	44,913

	Amount
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	5,169
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	80,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,364
REVENUE FROM FEDERAL SOURCES	**$443,187**
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	37,500
9400 Sale of or Compensation for Loss of Fixed Assets	15,000
OTHER FINANCING SOURCES	**$52,500**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**38,924,420**

Act 1 Index (current): 3.5%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$22,532,764**
Amount of Tax Relief for Homestead Exclusions	**$1,064,884**
Total Approx. Tax Revenue:	**$23,597,648**
Approx. Tax Levy for Tax Rate Calculation:	**$24,490,151**

		Berks	Total
	2025-26 Data		
	a. Assessed Value	$733,955,200	$733,955,200
	b. Real Estate Mills	32.2428	
I.	**2026-27 Data**		
	c. 2024 STEB Market Value	$1,329,444,619	$1,329,444,619
	d. Assessed Value	$736,716,500	$736,716,500
	e. Assessed Value of New Constr/ Renov	$0	$0
	2025-26 Calculations		
	f. 2025-26 Tax Levy (a * b)	$23,664,771	$23,664,771
	2026-27 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$23,664,771	$23,664,771
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	32.2428	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	96.19000%	96.19000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$24,490,151	$24,490,151
	l. 2026-27 Real Estate Tax Rate (k / d * 1000)	**33.2423**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$24,490,151	$24,490,151
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$23,425,267
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$22,532,764

Act 1 Index (current): 3.5%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$22,532,764**
Amount of Tax Relief for Homestead Exclusions	**$1,064,884**
Total Approx. Tax Revenue:	**$23,597,648**
Approx. Tax Levy for Tax Rate Calculation:	**$24,490,151**

		Berks	Total
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index (i * (1 + Index))	33.3712	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$24,585,114	$24,585,114
	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	$10,527.00	
	Number of Homestead/Farmstead Properties	3067	3067
	Median Assessed Value of Homestead Properties		$105,800

Act 1 Index (current): 3.5%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$22,532,764**
Amount of Tax Relief for Homestead Exclusions	**$1,064,884**
Total Approx. Tax Revenue:	**$23,597,648**
Approx. Tax Levy for Tax Rate Calculation:	**$24,490,151**

	Berks			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,064,884	Lowering RE Tax Rate	$0	$1,064,884
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$1,064,884**

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	736,716,500	33.2423	24,490,151						96.19000%		
Totals:	**736,716,500**		**24,490,151**	-	1,064,884	=	23,425,267	X	96.19000%	=	22,532,764

		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	35,000	35,000
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			**35,000**	**35,000**
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%	2,349,558	2,349,558
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	354,862	354,862
6154	Current Act 511 Amusement Taxes	5.000%	0.000%	27,000	27,000
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			**2,731,420**	**2,731,420**
	Total Act 511, Current Taxes				**2,766,420**

Act 511 Tax Limit	**-->**	**1,329,444,619 X**	**12**	**15,953,335**
		Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2025-26 (Rebalanced)	Tax Rate Charged in: 2026-27	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2025-26 (Rebalanced)	Additional Tax Rate Charged in: 2026-27	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Berks	32.2428	33.2423	3.10%	Yes	3.5%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	3.5%				
	Current Act 511 Taxes – Proportional Assessments									
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%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	3.5%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,911,867
1200 Special Programs - Elementary / Secondary	6,174,416
1300 Vocational Education	652,576
1400 Other Instructional Programs - Elementary / Secondary	109,128
1500 Nonpublic School Programs	1,491
Total Instruction	**$22,849,478**
2000 Support Services	
2100 Support Services - Students	1,327,878
2200 Support Services - Instructional Staff	1,947,848
2300 Support Services - Administration	2,384,179
2400 Support Services - Pupil Health	748,666
2500 Support Services - Business	542,034
2600 Operation and Maintenance of Plant Services	3,513,790
2700 Student Transportation Services	1,666,873
2800 Support Services - Central	186,587
2900 Other Support Services	29,229
Total Support Services	**$12,347,084**
3000 Operation of Non-Instructional Services	
3200 Student Activities	990,159
3300 Community Services	26,026
3400 Scholarships and Awards	21,260
Total Operation of Non-Instructional Services	**$1,037,445**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	226
Total Facilities Acquisition, Construction and Improvement Services	**$226**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,590,187
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	**$2,690,187**
Total Estimated Expenditures and Other Financing Uses	**$38,924,420**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,323,955
200 Personnel Services - Employee Benefits	5,421,618
300 Purchased Professional and Technical Services	358,580
400 Purchased Property Services	61,189
500 Other Purchased Services	1,255,423
600 Supplies	474,641
800 Other Objects	16,461
Total Regular Programs - Elementary / Secondary	**$15,911,867**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,009,481
200 Personnel Services - Employee Benefits	1,442,806
300 Purchased Professional and Technical Services	667,089
500 Other Purchased Services	1,987,597
600 Supplies	67,043
800 Other Objects	400
Total Special Programs - Elementary / Secondary	**$6,174,416**
1300 Vocational Education	
100 Personnel Services - Salaries	66,500
200 Personnel Services - Employee Benefits	52,794
500 Other Purchased Services	523,392
600 Supplies	7,240
800 Other Objects	2,650
Total Vocational Education	**$652,576**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	41,860
200 Personnel Services - Employee Benefits	17,268
300 Purchased Professional and Technical Services	50,000
Total Other Instructional Programs - Elementary / Secondary	**$109,128**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	1,491
Total Nonpublic School Programs	**$1,491**
Total Instruction	**$22,849,478**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	718,121
200 Personnel Services - Employee Benefits	453,223
300 Purchased Professional and Technical Services	130,193
500 Other Purchased Services	721
600 Supplies	8,970
800 Other Objects	16,650
Total Support Services - Students	**$1,327,878**

Description	Amount
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	589,143
200 Personnel Services - Employee Benefits	553,767
300 Purchased Professional and Technical Services	255,700
400 Purchased Property Services	25,750
500 Other Purchased Services	48,174
600 Supplies	465,765
700 Property	5,253
800 Other Objects	4,296
Total Support Services - Instructional Staff	**$1,947,848**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,288,444
200 Personnel Services - Employee Benefits	807,606
300 Purchased Professional and Technical Services	161,948
500 Other Purchased Services	45,825
600 Supplies	40,056
800 Other Objects	40,300
Total Support Services - Administration	**$2,384,179**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	274,369
200 Personnel Services - Employee Benefits	207,144
300 Purchased Professional and Technical Services	247,253
600 Supplies	19,900
Total Support Services - Pupil Health	**$748,666**
2500 Support Services - Business	
100 Personnel Services - Salaries	274,317
200 Personnel Services - Employee Benefits	177,123
300 Purchased Professional and Technical Services	15,100
400 Purchased Property Services	7,058
500 Other Purchased Services	2,700
600 Supplies	37,059
800 Other Objects	28,677
Total Support Services - Business	**$542,034**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	883,218
200 Personnel Services - Employee Benefits	660,824
300 Purchased Professional and Technical Services	26,296
400 Purchased Property Services	701,556
500 Other Purchased Services	206,385
600 Supplies	856,542
700 Property	176,864
800 Other Objects	2,105
Total Operation and Maintenance of Plant Services	**$3,513,790**
2700 Student Transportation Services	
100 Personnel Services - Salaries	20,488

Description	Amount
200 Personnel Services - Employee Benefits	34,005
300 Purchased Professional and Technical Services	117
400 Purchased Property Services	10,300
500 Other Purchased Services	1,579,125
600 Supplies	22,807
800 Other Objects	31
Total Student Transportation Services	**$1,666,873**
2800 Support Services - Central	
100 Personnel Services - Salaries	64,593
200 Personnel Services - Employee Benefits	89,385
300 Purchased Professional and Technical Services	18,180
500 Other Purchased Services	258
600 Supplies	13,434
800 Other Objects	737
Total Support Services - Central	**$186,587**
2900 Other Support Services	
500 Other Purchased Services	29,229
Total Other Support Services	**$29,229**
Total Support Services	**$12,347,084**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	472,611
200 Personnel Services - Employee Benefits	232,334
300 Purchased Professional and Technical Services	112,647
400 Purchased Property Services	25,647
500 Other Purchased Services	69,224
600 Supplies	60,392
800 Other Objects	17,304
Total Student Activities	**$990,159**
3300 Community Services	
500 Other Purchased Services	20,580
600 Supplies	5,446
Total Community Services	**$26,026**
3400 Scholarships and Awards	
800 Other Objects	21,260
Total Scholarships and Awards	**$21,260**
Total Operation of Non-Instructional Services	**$1,037,445**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
600 Supplies	226
Total Facilities Acquisition, Construction and Improvement Services	**$226**
Total Facilities Acquisition, Construction and Improvement Services	**$226**

Description	Amount
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,626,687
900 Other Uses of Funds	963,500
Total Debt Service / Other Expenditures and Financing Uses	**$2,590,187**
5900 Budgetary Reserve	
800 Other Objects	100,000
Total Budgetary Reserve	**$100,000**
Total Other Expenditures and Financing Uses	**$2,690,187**
TOTAL EXPENDITURES	**$38,924,420**

Cash and Short-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	6,500,000	6,400,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	490,000	400,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	10,100,000	5,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	85,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	120,000	125,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$17,310,000**	**$12,010,000**

Long-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	2,000,000	2,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	8,000,000	
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	**$10,000,000**	**$2,000,000**
TOTAL CASH AND INVESTMENTS	**$27,310,000**	**$14,010,000**

Long-Term Indebtedness	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund		
0510 Bonds Payable	37,790,000	37,045,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	86,000	86,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	50,000	50,000
0599 Other Noncurrent Liabilities		
Total General Fund	**$37,926,000**	**$37,181,000**
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		

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		

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	**$37,926,000**	**$37,181,000**

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	**$37,926,000**	**$37,181,000**

Account	Description	Amounts
0810	Nonspendable Fund Balance	1,774
0820	Restricted Fund Balance	
0830	Committed Fund Balance	2,973,000
0840	Assigned Fund Balance	
0850	Unassigned Fund Balance	2,943,257
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$5,916,257**
5900	**Budgetary Reserve**	**100,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$6,018,031**