FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2026

Jason E. Valbert — 6/16/2026

President of the Board - Original Signature Required — Date

[signature] — 6/16/2026

Secretary of the Board - Original Signature Required — Date

[signature] — 6/16/2026

Chief School Administrator - Original Signature Required — Date

HEIDI A ORTH

Contact Person

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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 :	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 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	$55479366
Ending Unassigned Fund Balance	$1276183
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.30%

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]	6/17/2026

DUE DATE: AUGUST 15, 2026

FOR PUBLIC INSPECTION OF 2026-2027 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. Valeta	5/12/2026

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

Val Number	Description	Justification
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	A budgetary reserve is not set at zero because the district must be prepared for unexpected costs, revenue shortfalls, and financial emergencies. Maintaining a reserve helps ensure the district’s financial solvency, stability, and ability to continue oper
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.	A budgetary reserve is not set at zero because the district must be prepared for unexpected costs, revenue shortfalls, and financial emergencies. Maintaining a reserve helps ensure the district’s financial solvency, stability, and ability to continue oper

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	1,276,183	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$1,276,183**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	36,299,596	
7000 Revenue from State Sources	18,718,065	
8000 Revenue from Federal Sources	411,705	
9000 Other Financing Sources	50,000	
Total Estimated Revenues And Other Financing Sources		**$55,479,366**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$56,755,549**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	29,971,104
6112	Interim Real Estate Taxes	937,093
6113	Public Utility Realty Taxes	29,000
6114	Payments in Lieu of Current Taxes - State / Local	65
6140	Current Act 511 Taxes - Flat Rate Assessments	56,675
6150	Current Act 511 Taxes - Proportional Assessments	3,575,599
6400	Delinquencies on Taxes Levied / Assessed by the LEA	500,000
6500	Earnings on Investments	350,000
6700	Revenues from LEA Activities	114,380
6800	Revenues from Intermediary Sources / Pass-Through Funds	444,000
6910	Rentals	171,830
6920	Contributions and Donations from Private Sources	41,000
6940	Tuition from Patrons	18,850
6990	Refunds and Other Miscellaneous Revenue	90,000
REVENUE FROM LOCAL SOURCES		**$36,299,596**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	7,371,810
7160	Tuition for Orphans Subsidy	110,000
7271	Special Education funds for School-Aged Pupils	2,183,963
7311	Pupil Transportation Subsidy	1,020,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	130,541
7330	Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340	State Property Tax Reduction Allocation	1,958,189
7360	Safe Schools	100,000
7531	Ready to Learn-Foundation	471,717
7810	State Share of Social Security and Medicare Taxes	988,963
7820	State Share of Retirement Contributions	4,342,882
REVENUE FROM STATE SOURCES		**$18,718,065**
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

	Amount
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	28,333
REVENUE FROM FEDERAL SOURCES	**$411,705**
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	50,000
OTHER FINANCING SOURCES	**$50,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**55,479,366**

Act 1 Index (current): 4.5%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$29,971,104**
Amount of Tax Relief for Homestead Exclusions	**$1,958,204**
Total Approx. Tax Revenue:	**$31,929,308**
Approx. Tax Levy for Tax Rate Calculation:	**$33,153,898**

		Berks	Total
	2025-26 Data		
	a. Assessed Value	$870,179,800	$870,179,800
	b. Real Estate Mills	36.4090	
I.	**2026-27 Data**		
	c. 2024 STEB Market Value	$1,518,144,218	$1,518,144,218
	d. Assessed Value	$872,264,400	$872,264,400
	e. Assessed Value of New Constr/ Renov	$0	$0
	2025-26 Calculations		
	f. 2025-26 Tax Levy (a * b)	$31,682,376	$31,682,376
	2026-27 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$31,682,376	$31,682,376
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	36.4090	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	96.07449%	96.07449%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$33,153,898	$33,153,898
	l. 2026-27 Real Estate Tax Rate (k / d * 1000)	**38.0090**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$33,153,898	$33,153,898
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$31,195,694
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$29,971,104

Act 1 Index (current): 4.5%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	**$29,971,104**
Amount of Tax Relief for Homestead Exclusions	**$1,958,204**
Total Approx. Tax Revenue:	**$31,929,308**
Approx. Tax Levy for Tax Rate Calculation:	**$33,153,898**

		Berks	Total
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	38.0474	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$33,187,393	$33,187,393
	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		
	Assessed Value Exclusion per Homestead	$13,733.00	
V.	Number of Homestead/Farmstead Properties	3766	3766
	Median Assessed Value of Homestead Properties		$110,600

Act 1 Index (current): 4.5%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$29,971,104**
Amount of Tax Relief for Homestead Exclusions	**$1,958,204**
Total Approx. Tax Revenue:	**$31,929,308**
Approx. Tax Levy for Tax Rate Calculation:	**$33,153,898**

	Berks			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,958,189	Lowering RE Tax Rate	$0	$1,958,189
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$15			$15
Amount of Tax Relief from State/Local Sources				**$1,958,204**

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	872,264,400	38.0090	33,153,898						96.07449%		
Totals:	**872,264,400**		**33,153,898**	-	1,958,204	=	31,195,694	X	96.07449%	=	29,971,104

		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%	3,160,599	3,160,599
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	380,000	380,000
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			**3,575,599**	**3,575,599**
	Total Act 511, Current Taxes				**3,632,274**

Act 511 Tax Limit	**-->**	**1,518,144,218** **X**	**12**	**18,217,731**
		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	36.4090	38.0090	4.40%	Yes	4.5%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	4.5%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	4.5%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	22,303,348
1200 Special Programs - Elementary / Secondary	11,050,834
1300 Vocational Education	1,912,214
1500 Nonpublic School Programs	5,000
Total Instruction	**$35,271,396**
2000 Support Services	
2100 Support Services - Students	2,025,142
2200 Support Services - Instructional Staff	2,457,429
2300 Support Services - Administration	3,098,966
2400 Support Services - Pupil Health	791,802
2500 Support Services - Business	666,073
2600 Operation and Maintenance of Plant Services	4,006,809
2700 Student Transportation Services	2,669,152
2800 Support Services - Central	873,196
2900 Other Support Services	33,000
Total Support Services	**$16,621,569**
3000 Operation of Non-Instructional Services	
3200 Student Activities	904,035
3300 Community Services	17,500
Total Operation of Non-Instructional Services	**$921,535**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,387,800
5200 Interfund Transfers - Out	12,500
5900 Budgetary Reserve	264,566
Total Other Expenditures and Financing Uses	**$2,664,866**
Total Estimated Expenditures and Other Financing Uses	**$55,479,366**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	12,202,136
200 Personnel Services - Employee Benefits	8,414,520
300 Purchased Professional and Technical Services	447,750
400 Purchased Property Services	7,186
500 Other Purchased Services	702,591
600 Supplies	513,475
800 Other Objects	15,690
Total Regular Programs - Elementary / Secondary	**$22,303,348**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,015,702
200 Personnel Services - Employee Benefits	2,889,380
300 Purchased Professional and Technical Services	819,816
400 Purchased Property Services	4,000
500 Other Purchased Services	3,250,947
600 Supplies	70,514
800 Other Objects	475
Total Special Programs - Elementary / Secondary	**$11,050,834**
1300 Vocational Education	
100 Personnel Services - Salaries	533,236
200 Personnel Services - Employee Benefits	350,372
400 Purchased Property Services	800
500 Other Purchased Services	1,008,290
600 Supplies	19,516
Total Vocational Education	**$1,912,214**
1500 Nonpublic School Programs	
500 Other Purchased Services	5,000
Total Nonpublic School Programs	**$5,000**
Total Instruction	**$35,271,396**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,131,176
200 Personnel Services - Employee Benefits	698,860
300 Purchased Professional and Technical Services	163,000
500 Other Purchased Services	1,075
600 Supplies	31,031
Total Support Services - Students	**$2,025,142**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	929,851
200 Personnel Services - Employee Benefits	721,275
300 Purchased Professional and Technical Services	51,435
400 Purchased Property Services	352,893
500 Other Purchased Services	144,200

Description	Amount
600 Supplies	242,150
700 Property	15,625
Total Support Services - Instructional Staff	**$2,457,429**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,734,333
200 Personnel Services - Employee Benefits	1,154,797
300 Purchased Professional and Technical Services	122,000
400 Purchased Property Services	945
500 Other Purchased Services	35,650
600 Supplies	13,476
800 Other Objects	37,765
Total Support Services - Administration	**$3,098,966**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	441,822
200 Personnel Services - Employee Benefits	306,455
300 Purchased Professional and Technical Services	25,600
400 Purchased Property Services	975
500 Other Purchased Services	750
600 Supplies	15,700
800 Other Objects	500
Total Support Services - Pupil Health	**$791,802**
2500 Support Services - Business	
100 Personnel Services - Salaries	340,215
200 Personnel Services - Employee Benefits	240,358
300 Purchased Professional and Technical Services	52,800
400 Purchased Property Services	3,000
500 Other Purchased Services	21,500
600 Supplies	2,200
800 Other Objects	6,000
Total Support Services - Business	**$666,073**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,457,382
200 Personnel Services - Employee Benefits	1,152,577
300 Purchased Professional and Technical Services	2,650
400 Purchased Property Services	456,500
500 Other Purchased Services	151,500
600 Supplies	783,500
800 Other Objects	2,700
Total Operation and Maintenance of Plant Services	**$4,006,809**
2700 Student Transportation Services	
100 Personnel Services - Salaries	47,050
200 Personnel Services - Employee Benefits	32,102
400 Purchased Property Services	3,000
500 Other Purchased Services	2,578,800
600 Supplies	8,200

Description	Amount
Total Student Transportation Services	**$2,669,152**
2800 Support Services - Central	
100 Personnel Services - Salaries	494,599
200 Personnel Services - Employee Benefits	356,597
300 Purchased Professional and Technical Services	900
600 Supplies	17,216
800 Other Objects	3,884
Total Support Services - Central	**$873,196**
2900 Other Support Services	
500 Other Purchased Services	33,000
Total Other Support Services	**$33,000**
Total Support Services	**$16,621,569**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	455,053
200 Personnel Services - Employee Benefits	202,281
300 Purchased Professional and Technical Services	87,329
400 Purchased Property Services	3,275
500 Other Purchased Services	109,570
600 Supplies	29,457
800 Other Objects	17,070
Total Student Activities	**$904,035**
3300 Community Services	
300 Purchased Professional and Technical Services	17,500
Total Community Services	**$17,500**
Total Operation of Non-Instructional Services	**$921,535**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	492,800
900 Other Uses of Funds	1,895,000
Total Debt Service / Other Expenditures and Financing Uses	**$2,387,800**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	12,500
Total Interfund Transfers - Out	**$12,500**
5900 Budgetary Reserve	
800 Other Objects	264,566
Total Budgetary Reserve	**$264,566**
Total Other Expenditures and Financing Uses	**$2,664,866**
TOTAL EXPENDITURES	**$55,479,366**

Cash and Short-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	1,526,183	1,776,183
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	192,644,430	1,868,444
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	525,000	525,000
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	**$194,695,613**	**$4,169,627**

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	**$194,695,613**	**$4,169,627**

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
General Fund		
0510 Bonds Payable	12,140,000	10,245,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	226,026	250,000
0540 Accumulated Compensated Absences	475,000	450,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,428,633	5,528,633
0599 Other Noncurrent Liabilities		
Total General Fund	**$18,269,659**	**$16,473,633**
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	**$18,269,659**	**$16,473,633**

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	**$18,269,659**	**$16,473,633**

Account	Description	Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	
0830	Committed Fund Balance	
0840	Assigned Fund Balance	
0850	Unassigned Fund Balance	1,276,183
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$1,276,183**
5900	**Budgetary Reserve**	**264,566**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$1,540,749**