FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/30/2026

President of the Board - Original Signature Required — Date: June 30, 2026

Secretary of the Board - Original Signature Required — Date: June 30, 2026

Chief School Administrator - Original Signature Required — Date: June 30, 2026

Matthew Lentz
Contact Person

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Telephone **Extension**

mlentz@boyertownasd.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 :
Boyertown Area SD	Berks	114060753

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	$158742103
Ending Unassigned Fund Balance	$9056328
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.70%

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]	June 30, 2026

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 :	County :	AUN Number :
Boyertown Area SD	Berks	114060753

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
	June 30, 2026

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.	
5230	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1400, Object 100: $65,560.00 Function 1400, Object 200: $73,197.00	Salaries include lower step staff who receive full benefits that exceed salaries.
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2600, Object 100: $3,324,684.00 Function 2600, Object 200: $4,016,832.00	Salaries include lower step staff who receive full benefits that exceed salaries.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Allocation for future budgetary needs
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.	Allocation for future budgetary needs
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Allocation for future budgetary needs
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Allocation for future budgetary needs

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	141,776	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	4,100,000	
0840 Assigned Fund Balance	14,000,000	
0850 Unassigned Fund Balance	9,056,328	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		$27,156,328
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	106,976,458	
7000 Revenue from State Sources	50,201,281	
8000 Revenue from Federal Sources	1,564,364	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		$158,742,103
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		$185,898,431

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	88,956,412
6112	Interim Real Estate Taxes	85,000
6120	Current Per Capita Taxes, Section 679	174,201
6140	Current Act 511 Taxes - Flat Rate Assessments	249,201
6150	Current Act 511 Taxes - Proportional Assessments	11,450,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	1,029,300
6500	Earnings on Investments	2,553,405
6700	Revenues from LEA Activities	315,645
6800	Revenues from Intermediary Sources / Pass-Through Funds	1,527,244
6910	Rentals	440,000
6920	Contributions and Donations from Private Sources	55,050
6940	Tuition from Patrons	21,000
6990	Refunds and Other Miscellaneous Revenue	120,000
REVENUE FROM LOCAL SOURCES		**$106,976,458**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	19,555,046
7271	Special Education funds for School-Aged Pupils	5,526,655
7292	Pre-K Counts	550,000
7311	Pupil Transportation Subsidy	250,000
7312	Nonpublic and Charter School Pupil Transportation Subsidy	195,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	891,705
7330	Health Services (Medical, Dental, Nurse, Act 25)	115,000
7340	State Property Tax Reduction Allocation	3,040,868
7360	Safe Schools	200,000
7531	Ready to Learn-Foundation	3,675,639
7532	Ready to Learn-Adequacy Supplement	1,449,363
7810	State Share of Social Security and Medicare Taxes	2,448,251
7820	State Share of Retirement Contributions	12,303,754
REVENUE FROM STATE SOURCES		**$50,201,281**
REVENUE FROM FEDERAL SOURCES		
8513	IDEA, Section 619	763,584
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	139,201
8517	Title IV - 21st Century Schools	57,579
8810	School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	600,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,000
REVENUE FROM FEDERAL SOURCES	**$1,564,364**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**158,742,103**

Act 1 Index (current): 4.2%

Calculation Method: **Rate** **Section 672.1 Method Choice: (a)(2)**

Approx. Tax Revenue from RE Taxes:	**$88,956,412**
Amount of Tax Relief for Homestead Exclusions	**$3,040,868**
Total Approx. Tax Revenue:	**$91,997,280**
Approx. Tax Levy for Tax Rate Calculation:	**$99,175,125**

		Berks	Montgomery	Total
	2025-26 Data			
	a. Assessed Value	$1,182,962,700	$1,646,906,249	$2,829,868,949
	b. Real Estate Mills	32.6900	32.6900	32.6900
I.	**2026-27 Data**			
	c. 2024 STEB Market Value	$2,074,225,404	$2,981,235,004	$5,055,460,408
	d. Assessed Value	$1,318,344,300	$1,658,993,589	$2,977,337,889
	e. Assessed Value of New Constr/ Renov	$0	$0	$0
	2025-26 Calculations			
	f. 2025-26 Tax Levy (a * b)	$38,671,051	$53,837,365	$92,508,416
	2026-27 Calculations			
	g. Percent of Total Market Value	41.02941%	58.97059%	100.00000%
II.	h. Rebalanced 2025-26 Tax Levy (f Total * g)			$92,508,416
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	32.6900	32.6900	32.6900
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	92.53352%	92.53352%	92.53352%
	k. Tax Levy Needed (Approx. Tax Levy * g)			$99,175,125
	I. 2026-27 Real Estate Tax Rate (k / d * 1000)	**33.3100**	**33.3100**	**33.3100**
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$43,914,049	$55,261,076	$99,175,125
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			$96,134,257
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			$88,956,412

Act 1 Index (current): 4.2%

Calculation Method: **Rate** **Section 672.1 Method Choice: (a)(2)**

Approx. Tax Revenue from RE Taxes:	**$88,956,412**
Amount of Tax Relief for Homestead Exclusions	**$3,040,868**
Total Approx. Tax Revenue:	**$91,997,280**
Approx. Tax Levy for Tax Rate Calculation:	**$99,175,125**

		Berks	Montgomery	Total
	Index Maximums			
	p. Maximum Mills Based On Index (i * (1 + Index))	34.0630	34.0630	34.0630
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$44,906,762	$56,510,299	$101,417,061
IV.	s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	$0	$0	$0
	u.Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$0	$0	$0

	Information Related to Property Tax Relief			
	Assessed Value Exclusion per Homestead	$7,465.00	$7,465.00	
V.	Number of Homestead/Farmstead Properties	5177	7052	12229
	Median Assessed Value of Homestead Properties			$130,300

Act 1 Index (current): 4.2%

Calculation Method: **Rate** **Section 672.1 Method Choice: (a)(2)**

Approx. Tax Revenue from RE Taxes:	**$88,956,412**
Amount of Tax Relief for Homestead Exclusions	**$3,040,868**
Total Approx. Tax Revenue:	**$91,997,280**
Approx. Tax Levy for Tax Rate Calculation:	**$99,175,125**

	Berks	Montgomery		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	$3,040,868	Lowering RE Tax Rate	$0	$3,040,868
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$3,040,868**

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	1,318,344,300	33.3100	43,914,049					92.53352%		
Montgomery	1,658,993,589	33.3100	55,261,076					92.53352%		
Totals:	**2,977,337,889**		**99,175,125**	-	3,040,868	=	96,134,257 X	92.53352%	=	88,956,412

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			174,201
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	$5.00	$0.00	174,201	174,201
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	75,000	75,000
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			**249,201**	**249,201**
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%	10,000,000	10,000,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,450,000	1,450,000
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	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**11,450,000**	**11,450,000**
	Total Act 511, Current Taxes				**11,699,201**
		Act 511 Tax Limit -->	**5,055,460,408 X**	**12**	**60,665,525**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2025-26 (Rebalanced)	2026-27	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2025-26 (Rebalanced)	2026-27	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Berks	32.6900	33.3100	1.90%	Yes	4.2%				
	Montgomery	32.6900	33.3100	1.90%	Yes	4.2%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	4.2%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	4.2%				
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	4.2%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	69,685,504
1200 Special Programs - Elementary / Secondary	28,003,516
1300 Vocational Education	2,123,319
1400 Other Instructional Programs - Elementary / Secondary	147,453
1800 Pre-Kindergarten	679,249
Total Instruction	**$100,639,041**
2000 Support Services	
2100 Support Services - Students	6,072,922
2200 Support Services - Instructional Staff	6,239,619
2300 Support Services - Administration	7,766,901
2400 Support Services - Pupil Health	2,183,566
2500 Support Services - Business	1,707,225
2600 Operation and Maintenance of Plant Services	11,351,235
2700 Student Transportation Services	8,574,190
2800 Support Services - Central	3,245,957
2900 Other Support Services	110,000
Total Support Services	**$47,251,615**
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,431,834
3300 Community Services	28,200
Total Operation of Non-Instructional Services	**$2,460,034**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,932,266
5900 Budgetary Reserve	1,459,147
Total Other Expenditures and Financing Uses	**$8,391,413**
Total Estimated Expenditures and Other Financing Uses	**$158,742,103**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	36,887,184
200 Personnel Services - Employee Benefits	24,601,518
300 Purchased Professional and Technical Services	1,872,380
400 Purchased Property Services	25,158
500 Other Purchased Services	5,101,481
600 Supplies	1,110,233
700 Property	22,900
800 Other Objects	64,650
Total Regular Programs - Elementary / Secondary	**$69,685,504**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,083,603
200 Personnel Services - Employee Benefits	6,642,369
300 Purchased Professional and Technical Services	11,449,494
500 Other Purchased Services	641,800
600 Supplies	186,250
Total Special Programs - Elementary / Secondary	**$28,003,516**
1300 Vocational Education	
500 Other Purchased Services	2,123,319
Total Vocational Education	**$2,123,319**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	65,560
200 Personnel Services - Employee Benefits	73,197
500 Other Purchased Services	5,825
600 Supplies	2,871
Total Other Instructional Programs - Elementary / Secondary	**$147,453**
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	249,133
200 Personnel Services - Employee Benefits	203,039
600 Supplies	227,077
Total Pre-Kindergarten	**$679,249**
Total Instruction	**$100,639,041**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,713,504
200 Personnel Services - Employee Benefits	2,047,808
300 Purchased Professional and Technical Services	1,287,385
400 Purchased Property Services	300
500 Other Purchased Services	13,150
600 Supplies	9,775
800 Other Objects	1,000
Total Support Services - Students	**$6,072,922**

Description	Amount
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,641,804
200 Personnel Services - Employee Benefits	2,027,712
300 Purchased Professional and Technical Services	297,124
400 Purchased Property Services	114,400
500 Other Purchased Services	25,186
600 Supplies	1,055,343
700 Property	78,050
Total Support Services - Instructional Staff	**$6,239,619**
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,465,426
200 Personnel Services - Employee Benefits	2,838,813
300 Purchased Professional and Technical Services	1,099,135
400 Purchased Property Services	17,100
500 Other Purchased Services	136,922
600 Supplies	118,465
800 Other Objects	91,040
Total Support Services - Administration	**$7,766,901**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	951,662
200 Personnel Services - Employee Benefits	928,551
300 Purchased Professional and Technical Services	282,228
400 Purchased Property Services	725
500 Other Purchased Services	500
600 Supplies	19,900
Total Support Services - Pupil Health	**$2,183,566**
2500 Support Services - Business	
100 Personnel Services - Salaries	561,438
200 Personnel Services - Employee Benefits	434,064
300 Purchased Professional and Technical Services	130,000
400 Purchased Property Services	131,500
500 Other Purchased Services	427,604
600 Supplies	12,949
800 Other Objects	9,670
Total Support Services - Business	**$1,707,225**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,324,684
200 Personnel Services - Employee Benefits	4,016,832
300 Purchased Professional and Technical Services	544,599
400 Purchased Property Services	944,757
500 Other Purchased Services	93,550
600 Supplies	2,323,013
700 Property	80,000
800 Other Objects	23,800
Total Operation and Maintenance of Plant Services	**$11,351,235**

Description	Amount
2700 Student Transportation Services	
100 Personnel Services - Salaries	180,000
200 Personnel Services - Employee Benefits	62,190
300 Purchased Professional and Technical Services	400,000
400 Purchased Property Services	10,500
500 Other Purchased Services	7,811,500
600 Supplies	110,000
Total Student Transportation Services	**$8,574,190**
2800 Support Services - Central	
100 Personnel Services - Salaries	755,390
200 Personnel Services - Employee Benefits	622,415
300 Purchased Professional and Technical Services	47,016
400 Purchased Property Services	5,980
500 Other Purchased Services	232,408
600 Supplies	902,550
700 Property	676,088
800 Other Objects	4,110
Total Support Services - Central	**$3,245,957**
2900 Other Support Services	
500 Other Purchased Services	110,000
Total Other Support Services	**$110,000**
Total Support Services	**$47,251,615**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,378,688
200 Personnel Services - Employee Benefits	153,621
300 Purchased Professional and Technical Services	338,623
400 Purchased Property Services	117,160
500 Other Purchased Services	137,889
600 Supplies	212,000
700 Property	50,300
800 Other Objects	43,553
Total Student Activities	**$2,431,834**
3300 Community Services	
100 Personnel Services - Salaries	15,000
200 Personnel Services - Employee Benefits	5,000
300 Purchased Professional and Technical Services	8,100
600 Supplies	100
Total Community Services	**$28,200**
Total Operation of Non-Instructional Services	**$2,460,034**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,851,266

Description	Amount
900 Other Uses of Funds	4,081,000
Total Debt Service / Other Expenditures and Financing Uses	**$6,932,266**
5900 Budgetary Reserve	
800 Other Objects	1,459,147
Total Budgetary Reserve	**$1,459,147**
Total Other Expenditures and Financing Uses	**$8,391,413**
TOTAL EXPENDITURES	**$158,742,103**

Cash and Short-Term Investments	06/30/2026 Estimate	06/30/2027 Projection
General Fund	83,090,000	84,000,000
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	18,779,000	18,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,974,000	1,800,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	583,000	500,000
Private Purpose Trust Fund	97,000	95,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	715,000	700,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$105,238,000**	**$105,095,000**

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	**$105,238,000**	**$105,095,000**

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
General Fund		
0510 Bonds Payable	73,577,000	69,496,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	247,541	151,939
0540 Accumulated Compensated Absences	7,007,000	7,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	13,600,000	13,700,000
0599 Other Noncurrent Liabilities		
Total General Fund	**$94,431,541**	**$90,347,939**
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)	183,000	185,000
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	**$183,000**	**$185,000**
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	**$94,614,541**	**$90,532,939**

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	**$94,614,541**	**$90,532,939**

Account	Description	Amounts
0810	Nonspendable Fund Balance	141,776
0820	Restricted Fund Balance	
0830	Committed Fund Balance	4,100,000
0840	Assigned Fund Balance	14,000,000
0850	Unassigned Fund Balance	9,056,328
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$27,156,328**
5900	**Budgetary Reserve**	**1,459,147**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$28,757,251**