

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/27/2025



President of the Board - Original Signature Required

May 27, 2025

Date

Patricia J. Denicola

Secretary of the Board - Original Signature Required

May 27, 2025

Date



Chief School Administrator - Original Signature Required

May 27, 2025

Date

Patricia J Denicola

Contact Person

(610)369-7408

Extn :

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Boyertown Area SD	COUNTY : Berks	AUN : 114060753
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

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

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

Yes

☒

No

☐

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

Total Budgeted Expenditures	\$150604017
Ending Unassigned Fund Balance	\$9142303
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.07%

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

Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE May 27, 2025
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DUE DATE: AUGUST 15, 2025

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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

<u>ITEM</u>	<u>AMOUNTS</u>	
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	10,908,814	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$29,008,814</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	101,313,299	
7000 Revenue from State Sources	46,657,053	
8000 Revenue from Federal Sources	867,154	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$148,837,506</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$177,846,320</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	86,940,341
6112 Interim Real Estate Taxes	7
6113 Public Utility Realty Taxes	70,000
6120 Current Per Capita Taxes, Section 679	142,400
6140 Current Act 511 Taxes - Flat Rate Assessments	209,400
6150 Current Act 511 Taxes - Proportional Assessments	9,595,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	629,300
6500 Earnings on Investments	1,250,000
6700 Revenues from LEA Activities	343,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,512,244
6910 Rentals	351,507
6920 Contributions and Donations from Private Sources	76,800
6940 Tuition from Patrons	18,100
6990 Refunds and Other Miscellaneous Revenue	175,000
REVENUE FROM LOCAL SOURCES	\$101,313,299
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	19,414,967
7271 Special Education funds for School-Aged Pupils	5,248,260
7292 Pre-K Counts	550,000
7311 Pupil Transportation Subsidy	1,500,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	75,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	800,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	130,000
7340 State Property Tax Reduction Allocation	3,023,675
7360 Safe Schools	478,514
7531 Ready to Learn-Foundation	2,226,614
7532 Ready to Learn-Adequacy Supplement	1,449,817
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	100,000
7810 State Share of Social Security and Medicare Taxes	2,190,722
7820 State Share of Retirement Contributions	9,469,484
REVENUE FROM STATE SOURCES	\$46,657,053
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	707,154
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	120,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	40,000
REVENUE FROM FEDERAL SOURCES	\$867,154
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	148,837,506

Act 1 Index (current): 4.8%

Calculation Method:

Rate

Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes:

\$86,940,341

Amount of Tax Relief for Homestead Exclusions

\$3,023,675

Total Approx. Tax Revenue:

\$89,964,016

Approx. Tax Levy for Tax Rate Calculation:

\$92,508,416

	Berks	Montgomery	Total
2024-25 Data			
a. Assessed Value	\$1,182,675,800	\$1,629,651,599	\$2,812,327,399
b. Real Estate Mills	31.7380	31.7380	31.7380
I. 2025-26 Data			
c. 2023 STEB Market Value	\$1,855,351,849	\$2,705,297,335	\$4,560,649,184
d. Assessed Value	\$1,182,962,700	\$1,646,906,249	\$2,829,868,949
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2024-25 Calculations			
f. 2024-25 Tax Levy	\$37,535,765	\$51,721,882	\$89,257,647
(a * b)			
2025-26 Calculations			
g. Percent of Total Market Value	40.68175%	59.31825%	100.00000%
h. Rebalanced 2024-25 Tax Levy			\$89,257,647
(f Total * g)			
i. Base Mills Subject to Index	31.7380	31.7380	31.7380
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	97.15661%	97.15661%	97.15661%
k. Tax Levy Needed			\$92,508,416
(Approx. Tax Levy * g)			
I. 2025-26 Real Estate Tax Rate	32.6900	32.6900	32.6900
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$38,671,051	\$53,837,365	\$92,508,416
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$89,484,741
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$86,940,341
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.8%

Calculation Method:

Rate

Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes:	\$86,940,341
Amount of Tax Relief for Homestead Exclusions	<u>\$3,023,675</u>
Total Approx. Tax Revenue:	\$89,964,016
Approx. Tax Levy for Tax Rate Calculation:	\$92,508,416

	Berks	Montgomery	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	33.2614	33.2614	33.2614
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)	\$39,346,996	\$54,778,408	\$94,125,404
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			
V. Assessed Value Exclusion per Homestead	\$7,537.00	\$7,537.00	
Number of Homestead/Farmstead Properties	5256	7030	12286
Median Assessed Value of Homestead Properties			\$130,830

Act 1 Index (current): 4.8%

Calculation Method:

Rate

Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes:	\$86,940,341
Amount of Tax Relief for Homestead Exclusions	<u>\$3,023,675</u>
Total Approx. Tax Revenue:	\$89,964,016
Approx. Tax Levy for Tax Rate Calculation:	\$92,508,416

Berks

Montgomery

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,023,675	Lowering RE Tax Rate	\$0	\$3,023,675
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,023,675

CODE6111 Current Real Estate Taxes

0111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				
Berks	1,182,962,700	32.6900	38,671,051			97.15661%	
Montgomery	1,646,906,249	32.6900	53,837,365			97.15661%	
Totals:	2,829,868,949		92,508,416	-	3,023,675 =	89,484,741 X	97.15661% = 86,940,341

		<u>Rate</u>			<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>	\$5.00			142,400
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes	\$5.00	\$0.00	142,400	142,400
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	67,000	67,000
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				209,400	209,400
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	8,500,000	8,500,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,095,000	1,095,000
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				9,595,000	9,595,000
Total Act 511, Current Taxes					9,804,400
Act 511 Tax Limit -->		4,560,649,184 X	12	54,727,790	
		Market Value	Mills	(511 Limit)	

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	Berks	31.7380	32.6900	3.00%	Yes	4.8%				
	Montgomery	31.7380	32.6900	3.00%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	69,232,927
1200 Special Programs - Elementary / Secondary	25,992,220
1300 Vocational Education	2,120,269
1400 Other Instructional Programs - Elementary / Secondary	233,073
1800 Pre-Kindergarten	576,316
Total Instruction	\$98,154,805
2000 Support Services	
2100 Support Services - Students	5,943,300
2200 Support Services - Instructional Staff	4,259,339
2300 Support Services - Administration	7,142,208
2400 Support Services - Pupil Health	2,563,033
2500 Support Services - Business	1,595,842
2600 Operation and Maintenance of Plant Services	9,974,385
2700 Student Transportation Services	6,255,626
2800 Support Services - Central	4,943,111
2900 Other Support Services	105,000
Total Support Services	\$42,781,844
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,280,166
3300 Community Services	9,550
Total Operation of Non-Instructional Services	\$2,289,716
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,927,652
5200 Interfund Transfers - Out	300,000
5900 Budgetary Reserve	150,000
Total Other Expenditures and Financing Uses	\$7,377,652
Total Estimated Expenditures and Other Financing Uses	\$150,804,017

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	34,510,972
200 Personnel Services - Employee Benefits	24,321,547
300 Purchased Professional and Technical Services	4,968,312
400 Purchased Property Services	31,300
500 Other Purchased Services	3,855,050
600 Supplies	1,517,841
700 Property	22,850
800 Other Objects	5,055
Total Regular Programs - Elementary / Secondary	\$69,232,927
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,575,173
200 Personnel Services - Employee Benefits	5,905,009
300 Purchased Professional and Technical Services	7,196,220
500 Other Purchased Services	3,934,654
600 Supplies	381,164
Total Special Programs - Elementary / Secondary	\$25,992,220
1300 Vocational Education	
500 Other Purchased Services	2,120,269
Total Vocational Education	\$2,120,269
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	202,704
200 Personnel Services - Employee Benefits	30,369
Total Other Instructional Programs - Elementary / Secondary	\$233,073
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	224,310
200 Personnel Services - Employee Benefits	160,543
600 Supplies	191,463
Total Pre-Kindergarten	\$576,316
Total Instruction	\$98,154,805
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	3,026,937
200 Personnel Services - Employee Benefits	1,998,083
300 Purchased Professional and Technical Services	905,908
400 Purchased Property Services	1,260
500 Other Purchased Services	2,750
600 Supplies	8,012
800 Other Objects	350
Total Support Services - Students	\$5,943,300
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,112,678

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,307,836
300 Purchased Professional and Technical Services	93,500
400 Purchased Property Services	111,803
500 Other Purchased Services	76,000
600 Supplies	491,022
700 Property	66,500
Total Support Services - Instructional Staff	\$4,259,339
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,358,835
200 Personnel Services - Employee Benefits	2,555,346
300 Purchased Professional and Technical Services	896,500
400 Purchased Property Services	17,100
500 Other Purchased Services	159,372
600 Supplies	93,445
700 Property	1,000
800 Other Objects	60,610
Total Support Services - Administration	\$7,142,208
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,245,071
200 Personnel Services - Employee Benefits	858,483
300 Purchased Professional and Technical Services	435,154
400 Purchased Property Services	575
500 Other Purchased Services	50
600 Supplies	23,700
Total Support Services - Pupil Health	\$2,563,033
2500 Support Services - Business	
100 Personnel Services - Salaries	561,226
200 Personnel Services - Employee Benefits	452,441
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	89,825
500 Other Purchased Services	399,350
600 Supplies	60,500
800 Other Objects	17,500
Total Support Services - Business	\$1,595,842
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,806,447
200 Personnel Services - Employee Benefits	2,818,960
300 Purchased Professional and Technical Services	242,000
400 Purchased Property Services	731,509
500 Other Purchased Services	93,150
600 Supplies	2,225,319
700 Property	45,000
800 Other Objects	12,000
Total Operation and Maintenance of Plant Services	\$9,974,385
2700 Student Transportation Services	

2025-2026 Final General Fund Budget

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Estimated Expenditures and Other Financing Uses: Detail

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	18,900
200 Personnel Services - Employee Benefits	6,426
300 Purchased Professional and Technical Services	133,500
400 Purchased Property Services	14,500
500 Other Purchased Services	6,016,300
600 Supplies	66,000
Total Student Transportation Services	\$6,255,626
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	861,750
200 Personnel Services - Employee Benefits	693,683
300 Purchased Professional and Technical Services	33,950
400 Purchased Property Services	1,600
500 Other Purchased Services	228,500
600 Supplies	1,516,800
700 Property	1,606,828
Total Support Services - Central	\$4,943,111
2900 <u>Other Support Services</u>	
500 Other Purchased Services	105,000
Total Other Support Services	\$105,000
Total Support Services	\$42,781,844
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,068,805
200 Personnel Services - Employee Benefits	473,624
300 Purchased Professional and Technical Services	258,549
400 Purchased Property Services	111,950
500 Other Purchased Services	120,843
600 Supplies	187,580
700 Property	30,300
800 Other Objects	28,515
Total Student Activities	\$2,280,166
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	8,550
500 Other Purchased Services	800
600 Supplies	200
Total Community Services	\$9,550
Total Operation of Non-Instructional Services	\$2,289,716
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,940,652
900 Other Uses of Funds	3,987,000
Total Debt Service / Other Expenditures and Financing Uses	\$6,927,652
5200 <u>Interfund Transfers - Out</u>	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	300,000
Total Interfund Transfers - Out	\$300,000
5900 Budgetary Reserve	
800 Other Objects	150,000
Total Budgetary Reserve	\$150,000
Total Other Expenditures and Financing Uses	\$7,377,652
TOTAL EXPENDITURES	\$150,604,017

Cash and Short-Term Investments**06/30/2025 Estimate****06/30/2026 Projection**

General Fund	71,568,900	66,568,900
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	2,937,605	5,937,600
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,750,000	1,600,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	500,000	
Private Purpose Trust Fund	87,000	85,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	506,000	500,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments**\$77,349,505****\$74,691,500****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		

<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$77,349,505	\$74,691,500

Long-Term Indebtedness**06/30/2025 Estimate****06/30/2026 Projection****General Fund**

0510 Bonds Payable	81,165,663	77,253,663
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	100,265	95,000
0540 Accumulated Compensated Absences	370,000	375,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	13,992,946	13,900,000
0599 Other Noncurrent Liabilities		

Total General Fund**\$95,628,874****\$91,623,663****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 Indebtedness06/30/2025 Estimate06/30/2026 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)

190,000

185,000

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**\$190,000****\$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 Indebtedness06/30/2025 Estimate06/30/2026 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 Indebtedness06/30/2025 Estimate06/30/2026 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****\$95,818,874****\$91,808,663**

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	\$95,818,874	\$91,808,663

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	9,142,303
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$27,242,303
5900 Budgetary Reserve	150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$27,534,079