



BETHLEHEM

AREA SCHOOL DISTRICT

BUSINESS OFFICE **EDUCATION CENTER**

1516 Sycamore Street
Bethlehem, PA 18017-6099
610-861-0500 Extension 60201

PUBLIC NOTICE

The Bethlehem Area School District 2026-2027 proposed final budget, in the amount of \$390,540,233 was adopted during the May 11, 2026 Special Board meeting of the Board of School Directors. The budget is open for inspection at the Education Center, 1516 Sycamore Street, Bethlehem, PA, during regular business hours, and on the district website, <https://www.basdschools.org>. The final adoption of the 2026-2027 budget is scheduled to occur during the June 8, 2026, special board meeting of the Board of School Directors.

HARRY ARISTAKESIAN – BOARD SECRETARY



**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 : Bethlehem Area SD	County : Northampton	AUN Number : 120481002
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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 May 11, 2026
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<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	1,114,377
0820 Restricted Fund Balance	164,098
0830 Committed Fund Balance	48,500,000
0840 Assigned Fund Balance	14,225,717
0850 Unassigned Fund Balance	20,059,019
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$82,784,736</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	251,988,797
7000 Revenue from State Sources	124,669,895
8000 Revenue from Federal Sources	6,946,923
9000 Other Financing Sources	880,000
Total Estimated Revenues And Other Financing Sources	<u>\$384,485,615</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$467,270,351</u>

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Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	206,882,340
6112 Interim Real Estate Taxes	1,500,000
6113 Public Utility Realty Taxes	200,000
6114 Payments in Lieu of Current Taxes - State / Local	600,000
6120 Current Per Capita Taxes, Section 679	256,759
6140 Current Act 511 Taxes - Flat Rate Assessments	619,450
6150 Current Act 511 Taxes - Proportional Assessments	28,820,691
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,550,000
6500 Earnings on Investments	4,650,000
6700 Revenues from LEA Activities	163,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,196,728
6910 Rentals	327,829
6920 Contributions and Donations from Private Sources	661,500
6940 Tuition from Patrons	300,000
6990 Refunds and Other Miscellaneous Revenue	260,000

REVENUE FROM LOCAL SOURCES \$251,988,797

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	56,656,025
7160 Tuition for Orphans Subsidy	600,000
7271 Special Education funds for School-Aged Pupils	10,557,049
7292 Pre-K Counts	1,290,000
7311 Pupil Transportation Subsidy	1,564,002
7312 Nonpublic and Charter School Pupil Transportation Subsidy	832,370
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,573,726
7330 Health Services (Medical, Dental, Nurse, Act 25)	300,000
7340 State Property Tax Reduction Allocation	8,377,304
7360 Safe Schools	377,738
7531 Ready to Learn-Foundation	10,801,424
7532 Ready to Learn-Adequacy Supplement	2,250,000
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	296,822
7810 State Share of Social Security and Medicare Taxes	5,430,169
7820 State Share of Retirement Contributions	23,763,266

REVENUE FROM STATE SOURCES \$124,669,895

REVENUE FROM FEDERAL SOURCES

8110 Payments for Federally Impacted Areas	75,000
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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	4,586,770
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	452,530
8516 Title III - Language Instruction for English Learners and Immigrant Students	208,244
8517 Title IV - 21st Century Schools	592,284
8580 Child Care and Development Block Grants	124,095
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	800,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	108,000
REVENUE FROM FEDERAL SOURCES	\$6,946,923
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	800,000
9400 Sale of or Compensation for Loss of Fixed Assets	80,000
OTHER FINANCING SOURCES	\$880,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	384,485,615

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$206,898,522

Amount of Tax Relief for Homestead Exclusions

\$8,377,304

Total Approx. Tax Revenue:

\$215,275,826

Approx. Tax Levy for Tax Rate Calculation:

\$222,779,917

Lehigh

Northampton

Total

2025-26 Data

a. Assessed Value

\$1,692,080,800

\$2,852,416,900

\$4,544,497,700

b. Real Estate Mills

19.4200

63.1700

I. 2026-27 Data

c. 2024 STEB Market Value

\$2,045,342,664

\$11,149,601,045

\$13,194,943,709

d. Assessed Value

\$1,698,445,500

\$2,872,482,100

\$4,570,927,600

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2025-26 Calculations

f. 2025-26 Tax Levy

\$32,860,209

\$180,187,176

\$213,047,385

(a * b)

2026-27 Calculations

g. Percent of Total Market Value

15.50096%

84.49904%

100.00000%

II.

h. Rebalanced 2025-26 Tax Levy

\$33,024,390

\$180,022,995

\$213,047,385

(f Total * g)

i. Base Mills Subject to Index

19.5170

63.1700

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

96.50000%

96.50000%

96.50000%

k. Tax Levy Needed

\$34,533,026

\$188,246,891

\$222,779,917

(Approx. Tax Levy * g)

I. 2026-27 Real Estate Tax Rate

20.3300

65.5300

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$34,529,397

\$188,233,752

\$222,763,149

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$214,385,845

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$206,882,340

(n * Est. Pct. Collection)

Act 1 Index (current): 4.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$206,898,522

Amount of Tax Relief for Homestead Exclusions

\$8,377,304

Total Approx. Tax Revenue:

\$215,275,826

Approx. Tax Levy for Tax Rate Calculation:

\$222,779,917

	Lehigh	Northampton	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	20.3367	65.8231	
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)	\$34,540,777	\$189,075,677	\$223,616,454
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	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$0

Act 1 Index (current): 4.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$206,898,522

Amount of Tax Relief for Homestead Exclusions

\$8,377,304

Total Approx. Tax Revenue:

\$215,275,826

Approx. Tax Levy for Tax Rate Calculation:

\$222,779,917

Lehigh

Northampton

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$8,377,304

Lowering RE Tax Rate

\$0

\$8,377,304

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$8,377,304

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</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>
Lehigh	1,698,445,500	20.3300	34,529,397			96.50000%	
Northampton	2,872,482,100	65.5300	188,233,752			96.50000%	
Totals:	4,570,927,600		222,763,149	- 8,377,304 =	214,385,845 X	96.50000% =	206,882,340

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		256,759
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	256,759
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	362,691
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			619,450
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	20,384,691
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	3,500,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	1.50000	0.000	4,936,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			28,820,691
Total Act 511, Current Taxes			29,440,141
Act 511 Tax Limit -->		13,194,943,709 X	12
		Market Value	Mills
			158,339,325
			(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
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u>									
	Lehigh	19.5170	20.3300	4.17%	Yes	4.2%				
	Northampton	63.1700	65.5300	3.74%	Yes	4.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.2%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	4.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				
6157	Current Act 511 Mercantile Taxes	1.50000	1.50000	0.00%	Yes	4.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	164,579,635
1200 Special Programs - Elementary / Secondary	69,735,238
1300 Vocational Education	8,080,791
1400 Other Instructional Programs - Elementary / Secondary	2,841,235
1500 Nonpublic School Programs	159,580
1600 Adult Education Programs	2,926,227
1700 Higher Education Programs for Secondary Students	35,000
1800 Pre-Kindergarten	1,467,892
Total Instruction	\$249,825,598
2000 Support Services	
2100 Support Services - Students	16,005,968
2200 Support Services - Instructional Staff	10,701,321
2300 Support Services - Administration	17,127,191
2400 Support Services - Pupil Health	3,436,383
2500 Support Services - Business	3,022,181
2600 Operation and Maintenance of Plant Services	27,127,721
2700 Student Transportation Services	17,529,892
2800 Support Services - Central	9,672,502
2900 Other Support Services	144,849
Total Support Services	\$104,768,008
3000 Operation of Non-Instructional Services	
3200 Student Activities	4,376,992
3300 Community Services	204,229
Total Operation of Non-Instructional Services	\$4,581,221
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	571,617
Total Facilities Acquisition, Construction and Improvement Services	\$571,617
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	28,373,289
5900 Budgetary Reserve	2,420,500
Total Other Expenditures and Financing Uses	\$30,793,789
Total Estimated Expenditures and Other Financing Uses	\$390,540,233

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	74,751,688
200 Personnel Services - Employee Benefits	50,600,490
300 Purchased Professional and Technical Services	2,424,144
400 Purchased Property Services	52,878
500 Other Purchased Services	29,786,822
600 Supplies	6,924,893
800 Other Objects	38,720
Total Regular Programs - Elementary / Secondary	\$164,579,635
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,997,820
200 Personnel Services - Employee Benefits	13,787,077
300 Purchased Professional and Technical Services	15,266,080
400 Purchased Property Services	1,050
500 Other Purchased Services	22,446,722
600 Supplies	232,359
800 Other Objects	4,130
Total Special Programs - Elementary / Secondary	\$69,735,238
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	42,479
200 Personnel Services - Employee Benefits	27,526
500 Other Purchased Services	7,972,218
600 Supplies	38,568
Total Vocational Education	\$8,080,791
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	717,380
200 Personnel Services - Employee Benefits	269,928
300 Purchased Professional and Technical Services	1,097,031
500 Other Purchased Services	525,000
600 Supplies	228,896
800 Other Objects	3,000
Total Other Instructional Programs - Elementary / Secondary	\$2,841,235
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	105,778
600 Supplies	53,802
Total Nonpublic School Programs	\$159,580
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	2,926,227
Total Adult Education Programs	\$2,926,227
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	35,000
Total Higher Education Programs for Secondary Students	\$35,000

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<u>Description</u>	<u>Amount</u>
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	786,049
200 Personnel Services - Employee Benefits	622,163
300 Purchased Professional and Technical Services	41,540
500 Other Purchased Services	100
600 Supplies	15,380
800 Other Objects	2,660
Total Pre-Kindergarten	\$1,467,892
Total Instruction	\$249,825,598
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	8,300,420
200 Personnel Services - Employee Benefits	5,608,957
300 Purchased Professional and Technical Services	1,911,904
500 Other Purchased Services	15,700
600 Supplies	112,987
800 Other Objects	56,000
Total Support Services - Students	\$16,005,968
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	4,901,869
200 Personnel Services - Employee Benefits	3,987,211
300 Purchased Professional and Technical Services	1,235,180
500 Other Purchased Services	47,920
600 Supplies	514,026
800 Other Objects	15,115
Total Support Services - Instructional Staff	\$10,701,321
2300 Support Services - Administration	
100 Personnel Services - Salaries	8,584,977
200 Personnel Services - Employee Benefits	5,467,115
300 Purchased Professional and Technical Services	2,516,500
400 Purchased Property Services	31,300
500 Other Purchased Services	223,511
600 Supplies	131,127
800 Other Objects	172,661
Total Support Services - Administration	\$17,127,191
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,841,399
200 Personnel Services - Employee Benefits	1,349,161
300 Purchased Professional and Technical Services	133,185
400 Purchased Property Services	2,000
500 Other Purchased Services	5,100
600 Supplies	103,038
800 Other Objects	2,500
Total Support Services - Pupil Health	\$3,436,383

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<u>Description</u>	<u>Amount</u>
2500 Support Services - Business	
100 Personnel Services - Salaries	1,569,130
200 Personnel Services - Employee Benefits	1,372,910
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	17,541
500 Other Purchased Services	18,150
600 Supplies	35,650
800 Other Objects	6,300
Total Support Services - Business	\$3,022,181
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	10,301,853
200 Personnel Services - Employee Benefits	7,404,893
300 Purchased Professional and Technical Services	706,880
400 Purchased Property Services	2,484,095
500 Other Purchased Services	1,054,546
600 Supplies	4,938,859
700 Property	230,000
800 Other Objects	6,595
Total Operation and Maintenance of Plant Services	\$27,127,721
2700 Student Transportation Services	
100 Personnel Services - Salaries	6,691,326
200 Personnel Services - Employee Benefits	5,612,860
300 Purchased Professional and Technical Services	280,000
400 Purchased Property Services	359,500
500 Other Purchased Services	2,469,806
600 Supplies	1,115,500
700 Property	1,000,000
800 Other Objects	900
Total Student Transportation Services	\$17,529,892
2800 Support Services - Central	
100 Personnel Services - Salaries	3,703,486
200 Personnel Services - Employee Benefits	2,912,732
300 Purchased Professional and Technical Services	420,044
400 Purchased Property Services	1,075,417
500 Other Purchased Services	285,382
600 Supplies	1,255,363
800 Other Objects	20,078
Total Support Services - Central	\$9,672,502
2900 Other Support Services	
500 Other Purchased Services	143,849
800 Other Objects	1,000
Total Other Support Services	\$144,849
Total Support Services	\$104,768,008

3000 Operation of Non-Instructional Services

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<u>Description</u>	<u>Amount</u>
3200 Student Activities	
100 Personnel Services - Salaries	2,329,437
200 Personnel Services - Employee Benefits	1,035,769
300 Purchased Professional and Technical Services	205,824
400 Purchased Property Services	92,339
500 Other Purchased Services	196,780
600 Supplies	479,183
800 Other Objects	37,660
Total Student Activities	\$4,376,992
3300 Community Services	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,155
300 Purchased Professional and Technical Services	122,334
600 Supplies	71,740
800 Other Objects	3,000
Total Community Services	\$204,229
Total Operation of Non-Instructional Services	\$4,581,221
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	233,617
400 Purchased Property Services	338,000
Total Facilities Acquisition, Construction and Improvement Services	\$571,617
Total Facilities Acquisition, Construction and Improvement Services	\$571,617
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	9,847,395
900 Other Uses of Funds	18,525,894
Total Debt Service / Other Expenditures and Financing Uses	\$28,373,289
5900 Budgetary Reserve	
800 Other Objects	2,420,500
Total Budgetary Reserve	\$2,420,500
Total Other Expenditures and Financing Uses	\$30,793,789
TOTAL EXPENDITURES	\$390,540,233

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Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	84,063,211	84,063,211
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	12,828,658	6,500,000
Other Capital Projects Fund	19,559,473	
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	8,333,905	8,333,905
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$124,785,247	\$98,897,116

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		

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Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$124,785,247** **\$98,897,116**

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	209,795,000	192,735,000
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)	62,737,116	62,737,116
0599 Other Noncurrent Liabilities		
Total General Fund	\$272,532,116	\$255,472,116
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

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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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

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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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

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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	\$272,532,116	\$255,472,116

Short-Term Payables

06/30/2026 Estimate

06/30/2027 Projection

General Fund	25,169,417	26,781,157
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	\$25,169,417	\$26,781,157
TOTAL INDEBTEDNESS	\$297,701,533	\$282,253,273

Account Description	Amounts
0810 Nonspendable Fund Balance	1,114,377
0820 Restricted Fund Balance	164,098
0830 Committed Fund Balance	48,500,000
0840 Assigned Fund Balance	14,554,618
0850 Unassigned Fund Balance	13,675,500
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$76,730,118
5900 Budgetary Reserve	2,420,500
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$80,429,093