

<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	362,690
0820 Restricted Fund Balance	353,706
0830 Committed Fund Balance	10,311,432
0840 Assigned Fund Balance	8,382,479
0850 Unassigned Fund Balance	2,286,299
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$20,980,210</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	39,854,573
7000 Revenue from State Sources	15,084,959
8000 Revenue from Federal Sources	290,645
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$55,230,177</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$76,210,387</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	33,090,073
6112 Interim Real Estate Taxes	122,000
6113 Public Utility Realty Taxes	32,000
6114 Payments in Lieu of Current Taxes - State / Local	15,000
6140 Current Act 511 Taxes - Flat Rate Assessments	62,500
6150 Current Act 511 Taxes - Proportional Assessments	3,895,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	690,000
6500 Earnings on Investments	1,100,000
6700 Revenues from LEA Activities	105,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	393,500
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	250,000
6940 Tuition from Patrons	4,500
6990 Refunds and Other Miscellaneous Revenue	80,000
REVENUE FROM LOCAL SOURCES	\$39,854,573
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,762,836
7160 Tuition for Orphans Subsidy	5,000
7271 Special Education funds for School-Aged Pupils	1,641,735
7311 Pupil Transportation Subsidy	1,025,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	60,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	292,355
7330 Health Services (Medical, Dental, Nurse, Act 25)	38,400
7360 Safe Schools	137,448
7531 Ready to Learn-Foundation	330,490
7810 State Share of Social Security and Medicare Taxes	888,987
7820 State Share of Retirement Contributions	3,902,708
REVENUE FROM STATE SOURCES	\$15,084,959
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	233,195
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	39,693
8517 Title IV - 21st Century Schools	17,757
REVENUE FROM FEDERAL SOURCES	\$290,645
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	55,230,177

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$33,090,073

Amount of Tax Relief for Homestead Exclusions \$0

Total Approx. Tax Revenue: \$33,090,073

Approx. Tax Levy for Tax Rate Calculation: \$36,662,532

Lehigh

Total

2025-26 Data		
a. Assessed Value	\$1,706,126,100	\$1,706,126,100
b. Real Estate Mills	20.8060	

I. 2026-27 Data		
c. 2024 STEB Market Value	\$2,045,489,934	\$2,045,489,934
d. Assessed Value	\$1,710,796,100	\$1,710,796,100
e. Assessed Value of New Constr/ Renov	\$0	\$0

2025-26 Calculations		
f. 2025-26 Tax Levy	\$35,497,660	\$35,497,660
(a * b)		

II. 2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$35,497,660	\$35,497,660
(f Total * g)		
i. Base Mills Subject to Index	20.8060	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.25583%	90.25583%
k. Tax Levy Needed	\$36,662,532	\$36,662,532
(Approx. Tax Levy * g)		

I. 2026-27 Real Estate Tax Rate	21.4301	
(k / d * 1000)		

III.		
m. Tax Levy Generated by Mills	\$36,662,532	\$36,662,532
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$36,662,532
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$33,090,073
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$33,090,073	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$33,090,073	
Approx. Tax Levy for Tax Rate Calculation:	\$36,662,532	

Lehigh

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	21.5342	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$36,840,625	\$36,840,625
IV. 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		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$33,090,073
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$33,090,073
Approx. Tax Levy for Tax Rate Calculation:	\$36,662,532
	Lehigh

Total

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

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	1,710,796,100	21.4301	36,662,532			90.25583%	
Totals:	1,710,796,100		36,662,532	0 =	36,662,532 X	90.25583%	= 33,090,073

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
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	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	62,500
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 62,500 62,500

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,400,000	3,400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	495,000	495,000
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 3,895,000 3,895,000

Total Act 511, Current Taxes 3,957,500

Act 511 Tax Limit -->	2,045,489,934 X	12	24,545,879
	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
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u> Lehigh	20.8060	21.4301	3.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	21,310,082
1200 Special Programs - Elementary / Secondary	9,848,918
1300 Vocational Education	2,169,228
1600 Adult Education Programs	234,899
Total Instruction	\$33,563,127
2000 Support Services	
2100 Support Services - Students	2,000,593
2200 Support Services - Instructional Staff	1,271,061
2300 Support Services - Administration	3,276,500
2400 Support Services - Pupil Health	503,637
2500 Support Services - Business	907,750
2600 Operation and Maintenance of Plant Services	5,109,974
2700 Student Transportation Services	3,552,154
2800 Support Services - Central	960,496
2900 Other Support Services	37,488
Total Support Services	\$17,619,653
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,211,738
3300 Community Services	5,000
3400 Scholarships and Awards	20,000
Total Operation of Non-Instructional Services	\$1,236,738
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,530,057
5200 Interfund Transfers - Out	806,000
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$5,736,057
Total Estimated Expenditures and Other Financing Uses	\$58,155,575

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	11,297,701
200 Personnel Services - Employee Benefits	7,346,741
300 Purchased Professional and Technical Services	172,800
400 Purchased Property Services	46,950
500 Other Purchased Services	1,535,694
600 Supplies	899,196
700 Property	7,500
800 Other Objects	3,500
Total Regular Programs - Elementary / Secondary	\$21,310,082
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,579,961
200 Personnel Services - Employee Benefits	2,498,971
300 Purchased Professional and Technical Services	2,659,595
500 Other Purchased Services	1,101,611
600 Supplies	8,780
Total Special Programs - Elementary / Secondary	\$9,848,918
1300 Vocational Education	
500 Other Purchased Services	2,169,228
Total Vocational Education	\$2,169,228
1600 Adult Education Programs	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,098
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	225,801
Total Adult Education Programs	\$234,899
Total Instruction	\$33,563,127
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,174,223
200 Personnel Services - Employee Benefits	782,755
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	1,800
500 Other Purchased Services	1,510
600 Supplies	33,800
800 Other Objects	1,505
Total Support Services - Students	\$2,000,593
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	628,771
200 Personnel Services - Employee Benefits	552,369
300 Purchased Professional and Technical Services	39,800
500 Other Purchased Services	4,400
600 Supplies	44,706

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,015
Total Support Services - Instructional Staff	\$1,271,061
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,767,483
200 Personnel Services - Employee Benefits	1,128,971
300 Purchased Professional and Technical Services	192,182
400 Purchased Property Services	7,800
500 Other Purchased Services	73,291
600 Supplies	32,428
800 Other Objects	74,345
Total Support Services - Administration	\$3,276,500
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	263,339
200 Personnel Services - Employee Benefits	223,773
300 Purchased Professional and Technical Services	10,200
600 Supplies	6,325
Total Support Services - Pupil Health	\$503,637
2500 Support Services - Business	
100 Personnel Services - Salaries	515,648
200 Personnel Services - Employee Benefits	284,060
300 Purchased Professional and Technical Services	40,750
400 Purchased Property Services	6,128
500 Other Purchased Services	6,450
600 Supplies	37,084
800 Other Objects	17,630
Total Support Services - Business	\$907,750
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,831,277
200 Personnel Services - Employee Benefits	1,160,521
300 Purchased Professional and Technical Services	21,000
400 Purchased Property Services	531,900
500 Other Purchased Services	325,882
600 Supplies	1,185,364
700 Property	49,000
800 Other Objects	5,030
Total Operation and Maintenance of Plant Services	\$5,109,974
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,432,393
200 Personnel Services - Employee Benefits	736,212
300 Purchased Professional and Technical Services	62,700
400 Purchased Property Services	107,300
500 Other Purchased Services	160,169
600 Supplies	474,380
700 Property	578,000
800 Other Objects	1,000

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$3,552,154
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	414,102
200 Personnel Services - Employee Benefits	304,147
300 Purchased Professional and Technical Services	18,880
400 Purchased Property Services	18,930
500 Other Purchased Services	25,064
600 Supplies	175,274
800 Other Objects	4,099
Total Support Services - Central	\$960,496
2900 <u>Other Support Services</u>	
500 Other Purchased Services	37,488
Total Other Support Services	\$37,488
Total Support Services	\$17,619,653
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	619,126
200 Personnel Services - Employee Benefits	266,326
300 Purchased Professional and Technical Services	88,830
400 Purchased Property Services	24,100
500 Other Purchased Services	51,020
600 Supplies	132,770
700 Property	11,196
800 Other Objects	18,370
Total Student Activities	\$1,211,738
3300 <u>Community Services</u>	
800 Other Objects	5,000
Total Community Services	\$5,000
3400 <u>Scholarships and Awards</u>	
800 Other Objects	20,000
Total Scholarships and Awards	\$20,000
Total Operation of Non-Instructional Services	\$1,236,738
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,206,057
900 Other Uses of Funds	3,324,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,530,057
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	806,000
Total Interfund Transfers - Out	\$806,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$5,736,057
TOTAL EXPENDITURES	\$58,155,575

Cash and Short-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
- Permanent Fund

Total Cash and Short-Term Investments

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
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- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund

	19,000,000	17,000,000
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<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$19,000,000	\$17,000,000
TOTAL CASH AND INVESTMENTS	\$19,000,000	\$17,000,000

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	39,184,374	35,860,374
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	165,031	160,031
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	603,158	620,158
0599 Other Noncurrent Liabilities		
Total General Fund	\$39,952,563	\$36,640,563
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

<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	\$39,952,563	\$36,640,563

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	\$39,952,563	\$36,640,563
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Account Description	Amounts
0810 Nonspendable Fund Balance	362,690
0820 Restricted Fund Balance	353,706
0830 Committed Fund Balance	9,636,432
0840 Assigned Fund Balance	6,494,856
0850 Unassigned Fund Balance	1,923,524
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$18,054,812
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$19,171,208