

<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		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	38,500,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$38,500,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	130,218,736	
7000 Revenue from State Sources	361,357,236	
8000 Revenue from Federal Sources	23,140,105	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$514,716,077</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$553,216,077</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	87,103,173
6112 Interim Real Estate Taxes	17,136,233
6113 Public Utility Realty Taxes	115,000
6114 Payments in Lieu of Current Taxes - State / Local	50,000
6120 Current Per Capita Taxes, Section 679	100,000
6140 Current Act 511 Taxes - Flat Rate Assessments	285,000
6150 Current Act 511 Taxes - Proportional Assessments	14,190,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,420,000
6500 Earnings on Investments	2,948,530
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	3,675,000
6910 Rentals	150,800
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	20,000
REVENUE FROM LOCAL SOURCES	\$130,218,736
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	204,275,982
7271 Special Education funds for School-Aged Pupils	18,877,401
7311 Pupil Transportation Subsidy	5,700,000
7340 State Property Tax Reduction Allocation	15,462,079
7531 Ready to Learn-Foundation	65,494,976
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	4,705,000
7810 State Share of Social Security and Medicare Taxes	8,044,024
7820 State Share of Retirement Contributions	38,797,774
REVENUE FROM STATE SOURCES	\$361,357,236
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	14,964,982
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	1,011,469
8516 Title III - Language Instruction for English Learners and Immigrant Students	660,150
8517 Title IV - 21st Century Schools	2,938,371
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	2,565,133

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	1,000,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$23,140,105
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	514,716,077

Act 1 Index (current): 5.4%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$87,103,173	
Amount of Tax Relief for Homestead Exclusions		<u>\$15,462,079</u>	
Total Approx. Tax Revenue:		\$102,565,252	
Approx. Tax Levy for Tax Rate Calculation:		\$123,800,706	
		Lehigh	Total
2025-26 Data			
a. Assessed Value		\$5,290,613,100	\$5,290,613,100
b. Real Estate Mills		22.6432	
I. 2026-27 Data			
c. 2024 STEB Market Value		\$6,841,202,892	\$6,841,202,892
d. Assessed Value		\$5,313,335,000	\$5,313,335,000
e. Assessed Value of New Constr/ Renov		\$0	\$0
2025-26 Calculations			
f. 2025-26 Tax Levy		\$119,796,411	\$119,796,411
(a * b)			
2026-27 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy		\$119,796,411	\$119,796,411
(f Total * g)			
i. Base Mills Subject to Index		22.6432	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		80.39900%	80.39900%
k. Tax Levy Needed		\$123,800,706	\$123,800,706
(Approx. Tax Levy * g)			
I. 2026-27 Real Estate Tax Rate		23.3000	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$123,800,706	\$123,800,706
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$108,338,627
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$87,103,173
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$87,103,173	
Amount of Tax Relief for Homestead Exclusions	<u>\$15,462,079</u>	
Total Approx. Tax Revenue:	\$102,565,252	
Approx. Tax Levy for Tax Rate Calculation:	\$123,800,706	
	Lehigh	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	23.8659	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$126,807,522	\$126,807,522
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	\$46,272.00	
Number of Homestead/Farmstead Properties	14449	14449
Median Assessed Value of Homestead Properties		\$109,950

Act 1 Index (current): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$87,103,173
Amount of Tax Relief for Homestead Exclusions	<u>\$15,462,079</u>
Total Approx. Tax Revenue:	\$102,565,252
Approx. Tax Levy for Tax Rate Calculation:	\$123,800,706
	Lehigh
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$15,462,079	Lowering RE Tax Rate	\$0	\$15,462,079
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$15,462,079

<u>CODE</u>									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</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>			<u>Percent Collected</u>			
Lehigh	5,313,335,000	23.3000	123,800,706			80.39900%			
Totals:	5,313,335,000		123,800,706	-	15,462,079	=	108,338,627 X	80.39900% =	87,103,173
				<u>Rate</u>			<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			100,000		
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			\$10.00	\$0.00	100,000	100,000		
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	185,000	185,000		
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						285,000	285,000		
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%	12,190,000	12,190,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	2,000,000	2,000,000		
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						14,190,000	14,190,000		
Total Act 511, Current Taxes							14,475,000		
Act 511 Tax Limit -->				6,841,202,892	X	12	82,094,435		
				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	22.6432	23.3000	2.91%	Yes	5.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	5.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		224,776,707
1200 Special Programs - Elementary / Secondary		68,752,962
1300 Vocational Education		3,249,142
1400 Other Instructional Programs - Elementary / Secondary		7,015,752
1500 Nonpublic School Programs		326,576
1600 Adult Education Programs		2,742,167
1700 Higher Education Programs for Secondary Students		196,401
1800 Pre-Kindergarten		1,165,006
Total Instruction		\$308,224,713
2000 Support Services		
2100 Support Services - Students		22,984,380
2200 Support Services - Instructional Staff		8,845,209
2300 Support Services - Administration		30,213,167
2400 Support Services - Pupil Health		6,833,726
2500 Support Services - Business		9,766,280
2600 Operation and Maintenance of Plant Services		25,557,724
2700 Student Transportation Services		17,935,479
2800 Support Services - Central		13,600,130
2900 Other Support Services		125,000
Total Support Services		\$135,861,095
3000 Operation of Non-Instructional Services		
3200 Student Activities		1,609,272
3300 Community Services		1,788,241
Total Operation of Non-Instructional Services		\$3,397,513
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		24,798,269
5200 Interfund Transfers - Out		17,714,104
5900 Budgetary Reserve		24,720,383
Total Other Expenditures and Financing Uses		\$67,232,756
Total Estimated Expenditures and Other Financing Uses		\$514,716,077

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	76,555,093
200 Personnel Services - Employee Benefits	49,592,220
300 Purchased Professional and Technical Services	3,283,504
500 Other Purchased Services	93,265,774
600 Supplies	2,064,516
800 Other Objects	15,600
Total Regular Programs - Elementary / Secondary	\$224,776,707
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	28,824,717
200 Personnel Services - Employee Benefits	18,768,321
300 Purchased Professional and Technical Services	7,920,058
500 Other Purchased Services	12,803,378
600 Supplies	436,143
800 Other Objects	345
Total Special Programs - Elementary / Secondary	\$68,752,962
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,118,680
200 Personnel Services - Employee Benefits	734,487
300 Purchased Professional and Technical Services	100
500 Other Purchased Services	1,395,775
600 Supplies	100
Total Vocational Education	\$3,249,142
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,599,720
200 Personnel Services - Employee Benefits	2,363,466
300 Purchased Professional and Technical Services	171,835
500 Other Purchased Services	393,400
600 Supplies	487,331
Total Other Instructional Programs - Elementary / Secondary	\$7,015,752
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	98,000
600 Supplies	228,576
Total Nonpublic School Programs	\$326,576
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	2,742,167
Total Adult Education Programs	\$2,742,167
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	188,899
600 Supplies	7,502
Total Higher Education Programs for Secondary Students	\$196,401
1800 <u>Pre-Kindergarten</u>	

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<u>Description</u>		<u>Amount</u>
100	Personnel Services - Salaries	703,265
200	Personnel Services - Employee Benefits	461,741
Total Pre-Kindergarten		\$1,165,006
Total Instruction		\$308,224,713
2000 Support Services		
2100 <u>Support Services - Students</u>		
100	Personnel Services - Salaries	13,721,075
200	Personnel Services - Employee Benefits	9,008,840
300	Purchased Professional and Technical Services	94,597
500	Other Purchased Services	109,300
600	Supplies	50,168
800	Other Objects	400
Total Support Services - Students		\$22,984,380
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	3,807,827
200	Personnel Services - Employee Benefits	3,246,756
300	Purchased Professional and Technical Services	836,796
400	Purchased Property Services	60,000
500	Other Purchased Services	186,880
600	Supplies	644,419
800	Other Objects	62,531
Total Support Services - Instructional Staff		\$8,845,209
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	14,869,897
200	Personnel Services - Employee Benefits	9,641,280
300	Purchased Professional and Technical Services	2,531,290
400	Purchased Property Services	37,500
500	Other Purchased Services	1,100,600
600	Supplies	1,808,500
800	Other Objects	224,100
Total Support Services - Administration		\$30,213,167
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	3,578,919
200	Personnel Services - Employee Benefits	2,349,807
300	Purchased Professional and Technical Services	825,000
400	Purchased Property Services	22,300
500	Other Purchased Services	1,000
600	Supplies	54,450
800	Other Objects	2,250
Total Support Services - Pupil Health		\$6,833,726
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	1,867,846
200	Personnel Services - Employee Benefits	1,226,366
300	Purchased Professional and Technical Services	1,455,156

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Description	Amount
400 Purchased Property Services	1,578,047
500 Other Purchased Services	210,639
600 Supplies	1,562,553
700 Property	1,845,673
800 Other Objects	20,000
Total Support Services - Business	\$9,766,280
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	10,039,043
200 Personnel Services - Employee Benefits	6,500,349
300 Purchased Professional and Technical Services	1,801,125
400 Purchased Property Services	3,473,152
500 Other Purchased Services	455,274
600 Supplies	3,063,181
700 Property	204,500
800 Other Objects	21,100
Total Operation and Maintenance of Plant Services	\$25,557,724
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	292,394
200 Personnel Services - Employee Benefits	191,977
500 Other Purchased Services	17,451,108
Total Student Transportation Services	\$17,935,479
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	4,144,831
200 Personnel Services - Employee Benefits	2,721,368
300 Purchased Professional and Technical Services	884,692
400 Purchased Property Services	100
500 Other Purchased Services	381,500
600 Supplies	3,364,744
700 Property	2,085,000
800 Other Objects	17,895
Total Support Services - Central	\$13,600,130
2900 <u>Other Support Services</u>	
500 Other Purchased Services	125,000
Total Other Support Services	\$125,000
Total Support Services	\$135,861,095
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	860,104
200 Personnel Services - Employee Benefits	564,718
300 Purchased Professional and Technical Services	118,950
600 Supplies	59,500
800 Other Objects	6,000
Total Student Activities	\$1,609,272
3300 <u>Community Services</u>	

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Description	Amount
300 Purchased Professional and Technical Services	279,500
500 Other Purchased Services	6,500
600 Supplies	192,241
700 Property	60,000
800 Other Objects	1,250,000
Total Community Services	\$1,788,241
Total Operation of Non-Instructional Services	\$3,397,513
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	12,000,000
900 Other Uses of Funds	12,798,269
Total Debt Service / Other Expenditures and Financing Uses	\$24,798,269
5200 Interfund Transfers - Out	
900 Other Uses of Funds	17,714,104
Total Interfund Transfers - Out	\$17,714,104
5900 Budgetary Reserve	
800 Other Objects	24,720,383
Total Budgetary Reserve	\$24,720,383
Total Other Expenditures and Financing Uses	\$67,232,756
TOTAL EXPENDITURES	\$514,716,077

Cash and Short-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund	214,895,000	214,895,000
Public Purpose (Expendable) Trust Fund	86,735	86,735
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	61,296	61,296
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund	14,922,055	14,922,055
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	399,755	399,755
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$230,364,841	\$230,364,841

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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<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$230,364,841	\$230,364,841

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	164,672,382	260,000,000
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)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$164,672,382	\$260,000,000
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		

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

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<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	\$164,672,382	\$260,000,000

<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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	\$164,672,382	\$260,000,000

<u>Description</u>		<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction			
1100	Regular Programs - Elementary / Secondary		
1200	Special Programs - Elementary / Secondary		
1300	Vocational Education		
1400	Other Instructional Programs - Elementary / Secondary		
1500	Nonpublic School Programs		
1600	Adult Education Programs		
1700	Higher Education Programs for Secondary Students		
1800	Pre-Kindergarten		
Total Instruction			
2000 Support Services			
2100	Support Services - Students	39,862	189,647
2200	Support Services - Instructional Staff		
2300	Support Services - Administration		
2400	Support Services - Pupil Health		
2500	Support Services - Business		
2600	Operation and Maintenance of Plant Services		
2700	Student Transportation Services		
2800	Support Services - Central		
2900	Other Support Services		
Total Support Services		\$39,862	\$189,647
3000 Operation of Non-Instructional Services			
3200	Student Activities		
3300	Community Services		
3400	Scholarships and Awards		
Total Operation of Non-Instructional Services			
4000 Facilities Acquisition, Construction and Improvement Services			
4000	Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services			
5000 Other Expenditures and Financing Uses			
5100	Debt Service / Other Expenditures and Financing Uses		
5200	Interfund Transfers - Out		
5300	Transfers Out to Component Units/Primary Governments		
5500	Special and Extraordinary Items		
5900	Budgetary Reserve		
Total Other Expenditures and Financing Uses			
Total Estimated Expenditures and Other Financing Uses		\$39,862	\$189,647

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries	23,362	111,147
200 Personnel Services - Employee Benefits	16,500	78,500
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Students	\$39,862	\$189,647
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Instructional Staff		
2300 <u>Support Services - Administration</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Administration		
2400 <u>Support Services - Pupil Health</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Pupil Health		
2500 <u>Support Services - Business</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>		<u>Nonspecial Education</u>	<u>Special Education</u>
400	Purchased Property Services		
500	Other Purchased Services		
600	Supplies		
700	Property		
800	Other Objects		
Total Support Services - Business			
2600	<u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries		
200	Personnel Services - Employee Benefits		
300	Purchased Professional and Technical Services		
400	Purchased Property Services		
500	Other Purchased Services		
600	Supplies		
700	Property		
800	Other Objects		
Total Operation and Maintenance of Plant Services			
2700	<u>Student Transportation Services</u>		
100	Personnel Services - Salaries		
200	Personnel Services - Employee Benefits		
300	Purchased Professional and Technical Services		
400	Purchased Property Services		
500	Other Purchased Services		
600	Supplies		
700	Property		
800	Other Objects		
Total Student Transportation Services			
2800	<u>Support Services - Central</u>		
100	Personnel Services - Salaries		
200	Personnel Services - Employee Benefits		
300	Purchased Professional and Technical Services		
400	Purchased Property Services		
500	Other Purchased Services		
600	Supplies		
700	Property		
800	Other Objects		
Total Support Services - Central			
2900	<u>Other Support Services</u>		
100	Personnel Services - Salaries		
200	Personnel Services - Employee Benefits		
300	Purchased Professional and Technical Services		
400	Purchased Property Services		
500	Other Purchased Services		
600	Supplies		
700	Property		
800	Other Objects		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
Total Other Support Services		
Total Support Services	\$39,862	\$189,647
TOTAL EXPENDITURES	\$39,862	\$189,647

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
Total Revenue from Local Sources	\$100,000	\$92,000
TOTAL REVENUES	\$100,000	\$92,000

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
6940 Tuition from Patrons	100,000	92,000
Total Revenue from Local Sources	\$100,000	\$92,000
TOTAL REVENUES	\$100,000	\$92,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	38,500,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$38,500,000
5900 Budgetary Reserve	24,720,383
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$63,220,383