

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

_____
President of the Board - Original Signature Required_____
Date 5/27/26_____
Secretary of the Board - Original Signature Required_____
Date 5/27/26_____
Chief School Administrator - Original Signature Required_____
Date 5/27/26_____
Matthew Lentz_____
Contact Person

(610)377-4490

Extn : _____

Telephone_____
Extension_____
mlentz@lehighton.org_____
Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2026-2027 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Lehigh Area SD	COUNTY : Carbon	AUN : 121135503
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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 2026-2027 (compared to 2025-2026)?

Yes

☒

No

☐

If yes, see information below, taken from the 2026-2027 General Fund Budget.

Total Budgeted Expenditures	\$52120535
Ending Unassigned Fund Balance	\$3916695
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.51%

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 5/28/26
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DUE DATE: AUGUST 15, 2026

FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Lehigh Area SD	County : Carbon	AUN Number : 121135503
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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 5/28/26
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5210	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1200, Object 100: \$2,683,466.00 Function 1200, Object 200: \$2,822,512.00	District makes HSA contributions above salaries and deferred compensation payments on leave.
5250	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2100, Object 100: \$702,916.00 Function 2100, Object 200: \$709,449.00	District makes HSA contributions above salaries and deferred compensation payments on leave.
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$370,657.00 Function 2200, Object 200: \$526,244.00	District makes HSA contributions above salaries and deferred compensation payments on leave.
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$241,376.00 Function 2400, Object 200: \$290,026.00	District makes HSA contributions above salaries and deferred compensation payments on leave.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Unanticipated expenditures
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.	Bond rating and cash flow 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.	Assigned for pension liabilities, technology, medical insurance, capital expenditures and curriculum purchases.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
1810 Nonspendable Fund Balance	23,982	
1820 Restricted Fund Balance	849,456	
1830 Committed Fund Balance		
1840 Assigned Fund Balance	4,977,189	
1850 Unassigned Fund Balance	4,573,578	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,550,767</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	25,375,818	
7000 Revenue from State Sources	25,326,899	
8000 Revenue from Federal Sources	760,935	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$51,463,652</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$61,014,419</u>

	<u>Amount</u>
VENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	18,950,220
6113 Public Utility Realty Taxes	21,000
6114 Payments in Lieu of Current Taxes - State / Local	5,881
6120 Current Per Capita Taxes, Section 679	46,120
6140 Current Act 511 Taxes - Flat Rate Assessments	46,120
6150 Current Act 511 Taxes - Proportional Assessments	3,560,045
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,126,056
6500 Earnings on Investments	790,592
6700 Revenues from LEA Activities	64,026
6800 Revenues from Intermediary Sources / Pass-Through Funds	481,475
6910 Rentals	8,099
6920 Contributions and Donations from Private Sources	50,000
6960 Services Provided Other Local Governmental Units / LEAs	43,635
6990 Refunds and Other Miscellaneous Revenue	182,549
VENUE FROM LOCAL SOURCES	\$25,375,818
VENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,615,080
7160 Tuition for Orphans Subsidy	65,000
7271 Special Education funds for School-Aged Pupils	2,458,280
7292 Pre-K Counts	215,000
7311 Pupil Transportation Subsidy	769,677
7312 Nonpublic and Charter School Pupil Transportation Subsidy	4,235
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	667,085
7330 Health Services (Medical, Dental, Nurse, Act 25)	39,000
7340 State Property Tax Reduction Allocation	2,081,698
7360 Safe Schools	50,000
7531 Ready to Learn-Foundation	2,072,645
7532 Ready to Learn-Adequacy Supplement	849,220
7810 State Share of Social Security and Medicare Taxes	796,735
7820 State Share of Retirement Contributions	3,643,244
VENUE FROM STATE SOURCES	\$25,326,899
VENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	630,344
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	71,937

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	51,023
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,631
REVENUE FROM FEDERAL SOURCES	\$760,935
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	51,463,652

N: 121135503 Leighton Area SD

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

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1 Index (current): 4.8%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

2

\$18,951,079

\$2,081,698

\$21,032,777

\$21,428,935

Carbon

Total

2025-26 Data

a. Assessed Value	\$399,459,008	\$399,459,008
b. Real Estate Mills	51.8600	

2026-27 Data

c. 2024 STEB Market Value	\$1,247,652,932	\$1,247,652,932
d. Assessed Value	\$403,161,966	\$403,161,966
e. Assessed Value of New Constr/ Renov	\$0	\$0

2025-26 Calculations

f. 2025-26 Tax Levy	\$20,715,944	\$20,715,944
(a * b)		

2026-27 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$20,715,944	\$20,715,944
(f Total * g)		
i. Base Mills Subject to Index	51.8600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	97.95238%	97.95238%
k. Tax Levy Needed	\$21,428,935	\$21,428,935
(Approx. Tax Levy * g)		
l. 2026-27 Real Estate Tax Rate	53.1500	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$21,428,058	\$21,428,058
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$19,346,360
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$18,950,220
(n * Est. Pct. Collection)		

AUN: 121135503 Lehighton Area SD

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

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act 1 Index (current): 4.8%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

2

\$18,951,079

\$2,081,698

\$21,032,777

\$21,428,935

Carbon

Total

Index Maximums

p. Maximum Mills Based On Index

54.3492

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$21,911,530

\$21,911,530

(p / 1000 * d)

IV.

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$9,141.00

V.

Number of Homestead/Farmstead Properties

4290

4290

Median Assessed Value of Homestead Properties

\$46,200

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

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1 Index (current): 4.8%

Calculation Method:

Revenue

2

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

\$18,951,079

Amount of Tax Relief for Homestead Exclusions

\$2,081,698

Local Approx. Tax Revenue:

\$21,032,777

Approx. Tax Levy for Tax Rate Calculation:

\$21,428,935

Carbon

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,081,698	Lowering RE Tax Rate	\$0	\$2,081,698
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,081,698

CODE

3111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Carbon	403,161,966	53.1500	21,428,058			97.95238%	
Totals:	403,161,966		21,428,058	- 2,081,698 =	19,346,360 X	97.95238% =	18,950,220

	Rate			Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$5.00			46,120
6140 Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$10.00	\$0.00	46,120	46,120
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
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			46,120	46,120
6150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,400,000	2,400,000
6152 Current Act 511 Occupation Taxes	25.00000	0.000	795,045	795,045
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	365,000	365,000
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			3,560,045	3,560,045
Total Act 511, Current Taxes				3,606,165
Act 511 Tax Limit -->		1,247,652,932 X	12	14,971,835
		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		
111	<u>Current Real Estate Taxes</u>									
	Carbon	51.8600	53.1500	2.49%	Yes	4.8%				
120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	4.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
152	Current Act 511 Occupation Taxes	25.00000	25.00000	0.00%	Yes	4.8%				
153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

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<u>Description</u>	<u>Amount</u>
0000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,647,043
1200 Special Programs - Elementary / Secondary	12,726,069
1300 Vocational Education	1,909,902
1600 Adult Education Programs	183,090
1700 Higher Education Programs for Secondary Students	43,522
1800 Pre-Kindergarten	182,567
Total Instruction	\$35,692,193
0000 Support Services	
2100 Support Services - Students	1,499,630
2200 Support Services - Instructional Staff	1,010,145
2300 Support Services - Administration	2,148,384
2400 Support Services - Pupil Health	599,586
2500 Support Services - Business	972,769
2600 Operation and Maintenance of Plant Services	4,029,131
2700 Student Transportation Services	508,113
2800 Support Services - Central	1,046,085
2900 Other Support Services	23,888
Total Support Services	\$11,837,731
0000 Operation of Non-Instructional Services	
3200 Student Activities	1,057,550
3300 Community Services	7,101
Total Operation of Non-Instructional Services	\$1,064,651
0000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,475,960
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$3,525,960
Total Estimated Expenditures and Other Financing Uses	\$52,120,535

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<u>Description</u>	<u>Amount</u>
00 Instruction	
00 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,921,236
200 Personnel Services - Employee Benefits	8,365,839
300 Purchased Professional and Technical Services	453,639
400 Purchased Property Services	70,824
500 Other Purchased Services	45,537
600 Supplies	720,337
700 Property	59,727
800 Other Objects	9,904
total Regular Programs - Elementary / Secondary	\$20,647,043
00 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,683,466
200 Personnel Services - Employee Benefits	2,822,512
300 Purchased Professional and Technical Services	4,888,068
400 Purchased Property Services	1,437
500 Other Purchased Services	2,272,635
600 Supplies	57,269
800 Other Objects	682
total Special Programs - Elementary / Secondary	\$12,726,069
00 Vocational Education	
500 Other Purchased Services	1,909,902
total Vocational Education	\$1,909,902
00 Adult Education Programs	
500 Other Purchased Services	183,090
total Adult Education Programs	\$183,090
00 Higher Education Programs for Secondary Students	
500 Other Purchased Services	43,522
total Higher Education Programs for Secondary Students	\$43,522
00 Pre-Kindergarten	
100 Personnel Services - Salaries	94,845
200 Personnel Services - Employee Benefits	74,722
600 Supplies	13,000
total Pre-Kindergarten	\$182,567
total Instruction	\$35,692,193
00 Support Services	
00 Support Services - Students	
100 Personnel Services - Salaries	702,916
200 Personnel Services - Employee Benefits	709,449
300 Purchased Professional and Technical Services	45,172
500 Other Purchased Services	2,312
600 Supplies	25,611
800 Other Objects	14,170

EA : 121135503 Lehigh Area SD

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,499,630
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	370,657
200 Personnel Services - Employee Benefits	526,244
300 Purchased Professional and Technical Services	78,269
500 Other Purchased Services	4,625
600 Supplies	28,350
800 Other Objects	2,000
Total Support Services - Instructional Staff	\$1,010,145
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,098,986
200 Personnel Services - Employee Benefits	905,271
300 Purchased Professional and Technical Services	111,000
400 Purchased Property Services	5,000
500 Other Purchased Services	1,500
600 Supplies	20,417
800 Other Objects	6,210
Total Support Services - Administration	\$2,148,384
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	241,376
200 Personnel Services - Employee Benefits	290,026
300 Purchased Professional and Technical Services	50,000
600 Supplies	17,734
800 Other Objects	450
Total Support Services - Pupil Health	\$599,586
2500 Support Services - Business	
100 Personnel Services - Salaries	399,132
200 Personnel Services - Employee Benefits	387,437
300 Purchased Professional and Technical Services	177,700
600 Supplies	8,500
Total Support Services - Business	\$972,769
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,182,526
200 Personnel Services - Employee Benefits	1,052,823
300 Purchased Professional and Technical Services	124,433
400 Purchased Property Services	381,871
500 Other Purchased Services	301,200
600 Supplies	838,778
700 Property	142,500
800 Other Objects	5,000
Total Operation and Maintenance of Plant Services	\$4,029,131
2700 Student Transportation Services	
500 Other Purchased Services	508,113
Total Student Transportation Services	\$508,113

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DescriptionAmount**00 Support Services - Central**

100 Personnel Services - Salaries	199,435
200 Personnel Services - Employee Benefits	195,300
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	2,500
500 Other Purchased Services	29,650
600 Supplies	368,000
700 Property	220,000
800 Other Objects	1,200

Total Support Services - Central	\$1,046,085
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00 Other Support Services

500 Other Purchased Services	23,888
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Total Other Support Services	\$23,888
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Total Support Services	\$11,837,731
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00 Operation of Non-Instructional Services**00 Student Activities**

100 Personnel Services - Salaries	560,976
200 Personnel Services - Employee Benefits	193,633
300 Purchased Professional and Technical Services	55,828
400 Purchased Property Services	18,700
500 Other Purchased Services	110,922
600 Supplies	80,083
700 Property	7,500
800 Other Objects	29,908

Total Student Activities	\$1,057,550
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00 Community Services

100 Personnel Services - Salaries	5,462
200 Personnel Services - Employee Benefits	1,639

Total Community Services	\$7,101
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Total Operation of Non-Instructional Services	\$1,064,651
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00 Other Expenditures and Financing Uses**00 Debt Service / Other Expenditures and Financing Uses**

800 Other Objects	1,575,960
900 Other Uses of Funds	1,900,000

Total Debt Service / Other Expenditures and Financing Uses	\$3,475,960
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00 Budgetary Reserve

800 Other Objects	50,000
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Total Budgetary Reserve	\$50,000
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Total Other Expenditures and Financing Uses	\$3,525,960
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TOTAL EXPENDITURES	\$52,120,535
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Cash and Short-Term Investments**06/30/2026 Estimate****06/30/2027 Projection**

General Fund	14,001,000	14,001,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	3,065,000	3,065,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	905,000	905,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	686,000	686,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	93,000	93,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$18,750,000	\$18,750,000

Long-Term Investments**06/30/2026 Estimate****06/30/2027 Projection**

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

g-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

Permanent Fund

Long-Term Investments

AL CASH AND INVESTMENTS

\$18,750,000

\$18,750,000

Long-Term Indebtedness06/30/2026 Estimate06/30/2027 Projection**General Fund**

0510 Bonds Payable	42,750,397	40,812,798
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,780,289	1,780,289
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,725,581	2,725,581
0599 Other Noncurrent Liabilities		
Total General Fund	\$47,256,267	\$45,318,668

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

g-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

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

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

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

Debt Service Fund

Long-Term Indebtedness06/30/2026 Estimate06/30/2027 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

Long-Term Indebtedness**06/30/2026 Estimate****06/30/2027 Projection****Private Purpose Trust Fund**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

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

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

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

Activity Fund

Long-Term Indebtedness06/30/2026 Estimate06/30/2027 Projection**Other Agency Fund**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Other Agency Fund**Permanent Fund**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Permanent Fund**Total Long-Term Indebtedness****\$47,256,267****\$45,318,668**

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****\$47,256,267****\$45,318,668**

Account Description	Amounts
0810 Nonspendable Fund Balance	23,982
0820 Restricted Fund Balance	849,456
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,977,189
0850 Unassigned Fund Balance	3,916,695
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,893,884
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,817,322