

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

CF-2026

Date



Secretary of the Board - Original Signature Required

6/8/2026

Date



Chief School Administrator - Original Signature Required

6/8/2026

Date

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Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northern Lehigh SD	COUNTY : Lehigh	AUN : 121394503
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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%

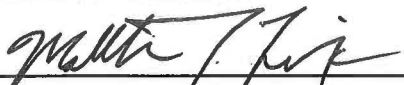
Did you raise property taxes in SY 2026-2027 (compared to 2025-2026)? Yes No

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

Total Budgeted Expenditures	\$43096535
Ending Unassigned Fund Balance	\$2138075
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.96%

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 6/15/26
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DUE DATE: AUGUST 15, 2026

**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 : Northern Lehigh SD	County : Lehigh	AUN Number : 121394503
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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 4/13/2026
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$52,475.04 C x 2%: \$33,136.98</p>	<p>The variance is directly tied to 195 parcel in LC that are below the HS/FS exclusion amount of \$19,393. The system calculates every parcel receiving HS/FS exclusion at \$19,393 per parcel which is not the case for these 195 properties causing the error</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>We have placed a small dollar amount into this category for a potential capital purchase that we are not sure will occur during the upcoming school year.</p>
8080	<p>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.</p>	<p>Portion of fund balance not committed or assigned</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Committed Fund Balance for future year increases to PSERS and medical insurance premiums.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Assigned fund balance for future technology upgrades and replacements, equipment replacement, future debt service payments, future curriculum planning, and long range maintenance upgrades.</p>

<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	157,214
0820 Restricted Fund Balance	174,439
0830 Committed Fund Balance	1,942,369
0840 Assigned Fund Balance	9,560,234
0850 Unassigned Fund Balance	2,472,506
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$13,975,109</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	23,116,348
7000 Revenue from State Sources	17,494,522
8000 Revenue from Federal Sources	619,000
9000 Other Financing Sources	140,000
Total Estimated Revenues And Other Financing Sources	<u>\$41,369,870</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$55,344,979</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	18,362,877
6112 Interim Real Estate Taxes	26,000
6113 Public Utility Realty Taxes	18,500
6114 Payments in Lieu of Current Taxes - State / Local	24,700
6120 Current Per Capita Taxes, Section 679	30,000
6140 Current Act 511 Taxes - Flat Rate Assessments	39,000
6150 Current Act 511 Taxes - Proportional Assessments	2,220,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	816,000
6500 Earnings on Investments	800,000
6700 Revenues from LEA Activities	91,825
6800 Revenues from Intermediary Sources / Pass-Through Funds	327,000
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	64,500
6990 Refunds and Other Miscellaneous Revenue	270,946

REVENUE FROM LOCAL SOURCES \$23,116,348

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,456,854
7160 Tuition for Orphans Subsidy	45,000
7271 Special Education funds for School-Aged Pupils	1,797,371
7311 Pupil Transportation Subsidy	770,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	19,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	31,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,000
7340 State Property Tax Reduction Allocation	1,656,849
7350 School Facility Improvements / Environmental Subsidies	405,587
7360 Safe Schools	237,123
7531 Ready to Learn-Foundation	374,528
7532 Ready to Learn-Adequacy Supplement	25,992
7533 Ready to Learn-Tax Equity Supplement	24,008
7810 State Share of Social Security and Medicare Taxes	659,500
7820 State Share of Retirement Contributions	2,963,710

REVENUE FROM STATE SOURCES \$17,494,522

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	415,000
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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	54,000
8517 Title IV - 21st Century Schools	35,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	115,000
REVENUE FROM FEDERAL SOURCES	\$619,000
OTHER FINANCING SOURCES	
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	140,000
OTHER FINANCING SOURCES	\$140,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	41,369,870

Act 1 Index (current): 4.8%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$18,362,900		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,656,849</u>		
Total Approx. Tax Revenue:	\$20,019,749		
Approx. Tax Levy for Tax Rate Calculation:	\$21,037,218		

	Lehigh	Northampton	Total
<hr/>			
2025-26 Data			
a. Assessed Value	\$664,291,200	\$42,966,400	\$707,257,600
b. Real Estate Mills	25.9914	77.7220	
I. 2026-27 Data			
c. 2024 STEB Market Value	\$739,213,868	\$152,053,873	\$891,267,741
d. Assessed Value	\$668,097,200	\$42,804,300	\$710,901,500
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2025-26 Calculations			
f. 2025-26 Tax Levy	\$17,265,858	\$3,339,435	\$20,605,293
(a * b)			
2026-27 Calculations			
II. g. Percent of Total Market Value	82.93960%	17.06040%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$17,089,948	\$3,515,345	\$20,605,293
(f Total * g)			
i. Base Mills Subject to Index	25.9914	81.8161	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	94.75000%	94.75000%	94.75000%
k. Tax Levy Needed	\$17,448,184	\$3,589,034	\$21,037,218
(Approx. Tax Levy * g)			
I. 2026-27 Real Estate Tax Rate	26.1162	83.8475	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$17,448,160	\$3,589,034	\$21,037,194
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$19,380,345
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$18,362,877
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.8%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$18,362,900

Amount of Tax Relief for Homestead Exclusions

\$1,656,849

Total Approx. Tax Revenue:

\$20,019,749

Approx. Tax Levy for Tax Rate Calculation:

\$21,037,218

	Lehigh	Northampton	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	27.2389	85.7432	
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)	\$18,198,233	\$3,670,178	\$21,868,411
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	\$19,393.00	\$6,040.00	
Number of Homestead/Farmstead Properties	2848	527	3375
Median Assessed Value of Homestead Properties			\$156,804

Act 1 Index (current): 4.8%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$18,362,900		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,656,849</u>		
Total Approx. Tax Revenue:	\$20,019,749		
Approx. Tax Levy for Tax Rate Calculation:	\$21,037,218		

	Lehigh	Northampton		Total	
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,656,849	Lowering RE Tax Rate	\$0	\$1,656,849
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$1,656,849

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	668,097,200	26.1162	17,448,160			94.75000%	
Northampton	42,804,300	83.8475	3,589,034			94.75000%	
Totals:	710,901,500		21,037,194	- 1,656,849 =	19,380,345 X	94.75000% =	18,362,877

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		30,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	30,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	9,000
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			39,000
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	0.500%	0.000%	1,950,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	270,000
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	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			2,220,000
Total Act 511, Current Taxes			2,259,000
Act 511 Tax Limit -->		891,267,741 X	12
		Market Value	Mills
			10,695,213
			(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	25.9914	26.1162	0.49%	Yes	4.8%				
	Northampton	81.8161	83.8475	2.49%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,864,820
1200 Special Programs - Elementary / Secondary	6,958,646
1300 Vocational Education	1,489,122
1400 Other Instructional Programs - Elementary / Secondary	6,334
1500 Nonpublic School Programs	5,100
1600 Adult Education Programs	167,923
1700 Higher Education Programs for Secondary Students	15,500
Total Instruction	\$24,507,445
2000 Support Services	
2100 Support Services - Students	1,642,806
2200 Support Services - Instructional Staff	1,501,529
2300 Support Services - Administration	2,844,355
2400 Support Services - Pupil Health	624,427
2500 Support Services - Business	583,092
2600 Operation and Maintenance of Plant Services	4,034,708
2700 Student Transportation Services	2,477,845
2800 Support Services - Central	1,045,685
2900 Other Support Services	16,855
Total Support Services	\$14,771,302
3000 Operation of Non-Instructional Services	
3200 Student Activities	919,472
3300 Community Services	12,350
Total Operation of Non-Instructional Services	\$931,822
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	484,778
Total Facilities Acquisition, Construction and Improvement Services	\$484,778
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,366,188
5900 Budgetary Reserve	35,000
Total Other Expenditures and Financing Uses	\$2,401,188
Total Estimated Expenditures and Other Financing Uses	\$43,096,535

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,215,093
200 Personnel Services - Employee Benefits	5,545,099
300 Purchased Professional and Technical Services	77,300
400 Purchased Property Services	4,040
500 Other Purchased Services	1,456,993
600 Supplies	561,377
700 Property	3,290
800 Other Objects	1,628
Total Regular Programs - Elementary / Secondary	\$15,864,820
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,213,223
200 Personnel Services - Employee Benefits	1,393,776
300 Purchased Professional and Technical Services	2,019,000
500 Other Purchased Services	1,294,205
600 Supplies	38,232
800 Other Objects	210
Total Special Programs - Elementary / Secondary	\$6,958,646
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,489,122
Total Vocational Education	\$1,489,122
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,200
200 Personnel Services - Employee Benefits	1,334
300 Purchased Professional and Technical Services	1,000
600 Supplies	800
Total Other Instructional Programs - Elementary / Secondary	\$6,334
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	5,100
Total Nonpublic School Programs	\$5,100
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	167,923
Total Adult Education Programs	\$167,923
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	15,500
Total Higher Education Programs for Secondary Students	\$15,500
Total Instruction	\$24,507,445
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	767,605
200 Personnel Services - Employee Benefits	476,936

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	312,113
500 Other Purchased Services	4,191
600 Supplies	80,965
800 Other Objects	996
Total Support Services - Students	\$1,642,806
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	846,016
200 Personnel Services - Employee Benefits	574,558
300 Purchased Professional and Technical Services	20,025
400 Purchased Property Services	495
500 Other Purchased Services	7,013
600 Supplies	50,985
800 Other Objects	2,437
Total Support Services - Instructional Staff	\$1,501,529
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,609,142
200 Personnel Services - Employee Benefits	862,687
300 Purchased Professional and Technical Services	178,721
400 Purchased Property Services	4,000
500 Other Purchased Services	83,597
600 Supplies	72,263
800 Other Objects	33,945
Total Support Services - Administration	\$2,844,355
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	397,743
200 Personnel Services - Employee Benefits	213,601
300 Purchased Professional and Technical Services	1,410
400 Purchased Property Services	240
600 Supplies	11,433
Total Support Services - Pupil Health	\$624,427
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	311,706
200 Personnel Services - Employee Benefits	224,150
300 Purchased Professional and Technical Services	14,500
500 Other Purchased Services	2,500
600 Supplies	25,586
800 Other Objects	4,650
Total Support Services - Business	\$583,092
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,541,898
200 Personnel Services - Employee Benefits	1,195,460
300 Purchased Professional and Technical Services	6,300
400 Purchased Property Services	296,500
500 Other Purchased Services	206,397
600 Supplies	771,400

2026-2027 Final General Fund Budget

LEA : 121394503 Northern Lehigh SD

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<u>Description</u>	<u>Amount</u>
800 Other Objects	16,753
Total Operation and Maintenance of Plant Services	\$4,034,708
2700 Student Transportation Services	
100 Personnel Services - Salaries	37,889
200 Personnel Services - Employee Benefits	21,496
500 Other Purchased Services	2,392,460
600 Supplies	26,000
Total Student Transportation Services	\$2,477,845
2800 Support Services - Central	
100 Personnel Services - Salaries	494,384
200 Personnel Services - Employee Benefits	364,960
300 Purchased Professional and Technical Services	21,250
400 Purchased Property Services	50,600
500 Other Purchased Services	28,910
600 Supplies	85,071
800 Other Objects	510
Total Support Services - Central	\$1,045,685
2900 Other Support Services	
500 Other Purchased Services	16,855
Total Other Support Services	\$16,855
Total Support Services	\$14,771,302
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	430,407
200 Personnel Services - Employee Benefits	191,409
300 Purchased Professional and Technical Services	43,843
400 Purchased Property Services	14,250
500 Other Purchased Services	87,893
600 Supplies	130,350
800 Other Objects	21,320
Total Student Activities	\$919,472
3300 Community Services	
300 Purchased Professional and Technical Services	1,500
600 Supplies	10,850
Total Community Services	\$12,350
Total Operation of Non-Instructional Services	\$931,822
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	16,759
400 Purchased Property Services	393,019
700 Property	75,000
Total Facilities Acquisition, Construction and Improvement Services	\$484,778
Total Facilities Acquisition, Construction and Improvement Services	\$484,778

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	793,172
900 Other Uses of Funds	1,573,016
Total Debt Service / Other Expenditures and Financing Uses	\$2,366,188
5900 <u>Budgetary Reserve</u>	
800 Other Objects	35,000
Total Budgetary Reserve	\$35,000
Total Other Expenditures and Financing Uses	\$2,401,188
TOTAL EXPENDITURES	\$43,096,535

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	14,306,762	11,893,425
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	\$14,306,762	\$11,893,425

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		

Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$14,306,762	\$11,893,425
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Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

General Fund		
0510 Bonds Payable	22,595,098	20,575,254
0520 Extended-Term Financing Agreements Payable	197,106	767,106
0530 Lease and Other Right-To-Use Obligations	119,676	64,509
0540 Accumulated Compensated Absences	1,314,654	1,314,654
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,739,612	3,739,612
0599 Other Noncurrent Liabilities		
Total General Fund	\$27,966,146	\$26,461,135

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

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

Total Private Purpose Trust Fund

Investment Trust Fund

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

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

Total Investment Trust Fund

Pension Trust Fund

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

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

Total Pension Trust Fund

Activity Fund

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

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

Total Activity Fund

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 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

\$27,966,146

\$26,461,135

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	\$27,966,146	\$26,461,135
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Account Description	Amounts
0810 Nonspendable Fund Balance	157,214
0820 Restricted Fund Balance	174,439
0830 Committed Fund Balance	1,490,369
0840 Assigned Fund Balance	8,620,000
0850 Unassigned Fund Balance	2,138,075
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,248,444
5900 Budgetary Reserve	35,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,615,097