

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

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Christie Steigerwalt

(610)298-8661

Extn :1230

Contact Person

Telephone

Extension

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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 : Northwestern Lehigh SD	COUNTY : Lehigh	AUN : 121394603
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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	\$57947406
Ending Unassigned Fund Balance	\$2291916
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.95%

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
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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 : Northwestern Lehigh SD	County : Lehigh	AUN Number : 121394603
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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 5.13.26
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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.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The District believes its sound fiscal practice to provide for unplanned operating continencies through budgetary reserve.
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.	The District also believes its sound fiscal practice to maintain an unassigned fund balance as a safety net for cash flow purposes.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance represents the District's long term planning to smooth significant expenditure increases over a long term period enabling the District to maintain educational programs without significant cuts year after year.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The Assigned Fund Balance is our reserved funds for implementation of district initiatives.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	362,690	
0820 Restricted Fund Balance	353,706	
0830 Committed Fund Balance	10,311,432	
0840 Assigned Fund Balance	8,382,479	
0850 Unassigned Fund Balance	1,486,299	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$20,180,210</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	39,868,325	
7000 Revenue from State Sources	16,235,835	
8000 Revenue from Federal Sources	290,645	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$56,394,805</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$76,575,015</u>

LEA : 121394603 Northwestern Lehigh SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	33,103,825
6112 Interim Real Estate Taxes	122,000
6113 Public Utility Realty Taxes	32,000
6114 Payments in Lieu of Current Taxes - State / Local	15,000
6140 Current Act 511 Taxes - Flat Rate Assessments	62,500
6150 Current Act 511 Taxes - Proportional Assessments	3,895,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	690,000
6500 Earnings on Investments	1,100,000
6700 Revenues from LEA Activities	105,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	393,500
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	250,000
6940 Tuition from Patrons	4,500
6990 Refunds and Other Miscellaneous Revenue	80,000
REVENUE FROM LOCAL SOURCES	\$39,868,325
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,762,836
7160 Tuition for Orphans Subsidy	5,000
7271 Special Education funds for School-Aged Pupils	1,641,735
7311 Pupil Transportation Subsidy	1,025,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	60,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	292,355
7330 Health Services (Medical, Dental, Nurse, Act 25)	38,400
7340 State Property Tax Reduction Allocation	1,171,381
7360 Safe Schools	137,448
7531 Ready to Learn-Foundation	330,490
7810 State Share of Social Security and Medicare Taxes	885,183
7820 State Share of Retirement Contributions	3,886,007
REVENUE FROM STATE SOURCES	\$16,235,835
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	233,195
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	39,693

LEA : 121394603 Northwestern Lehigh SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	17,757
REVENUE FROM FEDERAL SOURCES	\$290,645
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	56,394,805

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$33,103,825	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,171,381</u>	
Total Approx. Tax Revenue:	\$34,275,206	
Approx. Tax Levy for Tax Rate Calculation:	\$36,676,765	
	Lehigh	Total
2025-26 Data		
a. Assessed Value	\$1,706,126,100	\$1,706,126,100
b. Real Estate Mills	20.8060	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$2,045,489,934	\$2,045,489,934
d. Assessed Value	\$1,711,460,300	\$1,711,460,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$35,497,660	\$35,497,660
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2025-26 Tax Levy	\$35,497,660	\$35,497,660
(f Total * g)		
i. Base Mills Subject to Index	20.8060	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.23607%	93.23607%
k. Tax Levy Needed	\$36,676,765	\$36,676,765
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	21.4301	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$36,676,765	\$36,676,765
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$35,505,384
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$33,103,825
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$33,103,825	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,171,381</u>	
Total Approx. Tax Revenue:	\$34,275,206	
Approx. Tax Levy for Tax Rate Calculation:	\$36,676,765	
	Lehigh	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	21.5342	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$36,854,928	\$36,854,928
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	\$12,945.00	
Number of Homestead/Farmstead Properties	4209	4209
Median Assessed Value of Homestead Properties		\$230,900

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$33,103,825
Amount of Tax Relief for Homestead Exclusions	<u>\$1,171,381</u>
Total Approx. Tax Revenue:	\$34,275,206
Approx. Tax Levy for Tax Rate Calculation:	\$36,676,765
	Lehigh
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,171,381	Lowering RE Tax Rate	\$0	\$1,171,381
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,171,381

2026-2027 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 121394603 Northwestern Lehigh SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 5/22/2026 10:33:55 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lehigh	1,711,460,300	21.4301	36,676,765			93.23607%	
Totals:	1,711,460,300		36,676,765	- 1,171,381	= 35,505,384	X 93.23607%	= 33,103,825
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	62,500	62,500
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						62,500	62,500
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%	3,400,000	3,400,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	495,000	495,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments						3,895,000	3,895,000
Total Act 511, Current Taxes							3,957,500
Act 511 Tax Limit -->				2,045,489,934	X	12	24,545,879
				Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u> Lehigh <u>Current Act 511 Taxes – Flat Rate Assessments</u>	20.8060	21.4301	3.00%	Yes	3.5%				
6143	<u>Current Act 511 Local Services Taxes</u> <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	21,112,855
1200 Special Programs - Elementary / Secondary	9,848,918
1300 Vocational Education	2,169,228
1600 Adult Education Programs	234,899
Total Instruction	\$33,365,900
2000 Support Services	
2100 Support Services - Students	2,000,593
2200 Support Services - Instructional Staff	1,271,036
2300 Support Services - Administration	3,273,768
2400 Support Services - Pupil Health	503,637
2500 Support Services - Business	907,750
2600 Operation and Maintenance of Plant Services	5,108,328
2700 Student Transportation Services	3,548,271
2800 Support Services - Central	960,496
2900 Other Support Services	37,488
Total Support Services	\$17,611,367
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,209,082
3300 Community Services	5,000
3400 Scholarships and Awards	20,000
Total Operation of Non-Instructional Services	\$1,234,082
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,530,057
5200 Interfund Transfers - Out	806,000
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$5,736,057
Total Estimated Expenditures and Other Financing Uses	\$57,947,406

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,198,260
200 Personnel Services - Employee Benefits	7,248,955
300 Purchased Professional and Technical Services	172,800
400 Purchased Property Services	46,950
500 Other Purchased Services	1,535,694
600 Supplies	899,196
700 Property	7,500
800 Other Objects	3,500
Total Regular Programs - Elementary / Secondary	\$21,112,855
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,579,961
200 Personnel Services - Employee Benefits	2,498,971
300 Purchased Professional and Technical Services	2,659,595
500 Other Purchased Services	1,101,611
600 Supplies	8,780
Total Special Programs - Elementary / Secondary	\$9,848,918
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,169,228
Total Vocational Education	\$2,169,228
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,098
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	225,801
Total Adult Education Programs	\$234,899
Total Instruction	\$33,365,900
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,174,223
200 Personnel Services - Employee Benefits	782,755
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	1,800
500 Other Purchased Services	1,510
600 Supplies	33,800
800 Other Objects	1,505
Total Support Services - Students	\$2,000,593
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	628,771
200 Personnel Services - Employee Benefits	552,344
300 Purchased Professional and Technical Services	39,800
500 Other Purchased Services	4,400
600 Supplies	44,706

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,015
Total Support Services - Instructional Staff	\$1,271,036
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,767,483
200 Personnel Services - Employee Benefits	1,128,971
300 Purchased Professional and Technical Services	192,182
400 Purchased Property Services	7,800
500 Other Purchased Services	70,559
600 Supplies	32,428
800 Other Objects	74,345
Total Support Services - Administration	\$3,273,768
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	263,339
200 Personnel Services - Employee Benefits	223,773
300 Purchased Professional and Technical Services	10,200
600 Supplies	6,325
Total Support Services - Pupil Health	\$503,637
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	515,648
200 Personnel Services - Employee Benefits	284,060
300 Purchased Professional and Technical Services	40,750
400 Purchased Property Services	6,128
500 Other Purchased Services	6,450
600 Supplies	37,084
800 Other Objects	17,630
Total Support Services - Business	\$907,750
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,831,277
200 Personnel Services - Employee Benefits	1,160,521
300 Purchased Professional and Technical Services	21,000
400 Purchased Property Services	531,900
500 Other Purchased Services	324,236
600 Supplies	1,185,364
700 Property	49,000
800 Other Objects	5,030
Total Operation and Maintenance of Plant Services	\$5,108,328
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,432,393
200 Personnel Services - Employee Benefits	736,212
300 Purchased Professional and Technical Services	62,700
400 Purchased Property Services	107,300
500 Other Purchased Services	156,286
600 Supplies	474,380
700 Property	578,000
800 Other Objects	1,000

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<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$3,548,271
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	414,102
200 Personnel Services - Employee Benefits	304,147
300 Purchased Professional and Technical Services	18,880
400 Purchased Property Services	18,930
500 Other Purchased Services	25,064
600 Supplies	175,274
800 Other Objects	4,099
Total Support Services - Central	\$960,496
2900 <u>Other Support Services</u>	
500 Other Purchased Services	37,488
Total Other Support Services	\$37,488
Total Support Services	\$17,611,367
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	619,126
200 Personnel Services - Employee Benefits	266,326
300 Purchased Professional and Technical Services	88,830
400 Purchased Property Services	24,100
500 Other Purchased Services	48,364
600 Supplies	132,770
700 Property	11,196
800 Other Objects	18,370
Total Student Activities	\$1,209,082
3300 <u>Community Services</u>	
800 Other Objects	5,000
Total Community Services	\$5,000
3400 <u>Scholarships and Awards</u>	
800 Other Objects	20,000
Total Scholarships and Awards	\$20,000
Total Operation of Non-Instructional Services	\$1,234,082
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,206,057
900 Other Uses of Funds	3,324,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,530,057
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	806,000
Total Interfund Transfers - Out	\$806,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$5,736,057
TOTAL EXPENDITURES	\$57,947,406

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Cash and Short-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments		

Long-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund	19,000,000	17,000,000
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	\$19,000,000	\$17,000,000
TOTAL CASH AND INVESTMENTS	\$19,000,000	\$17,000,000

LEA : 121394603 Northwestern Lehigh SD

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

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

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

Account Description	Amounts
0810 Nonspendable Fund Balance	362,690
0820 Restricted Fund Balance	353,706
0830 Committed Fund Balance	9,786,432
0840 Assigned Fund Balance	6,549,261
0850 Unassigned Fund Balance	2,291,916
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$18,627,609
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$19,744,005