LEA Name : Catasauqua Area SD | Class : 3 | AUN Number : 121391303 | County : Lehigh

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: 6/9/26

Secretary of the Board - Original Signature Required — Date: 6/9/26

Chief School Administrator - Original Signature Required — Date: 6/9/26

Lindsey Wallace
Contact Person

(610)264-5571 Extn :
Telephone Extension

wallacel@cattysd.org
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Catasauqua Area SD	Lehigh	121391303

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 x

No

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

Total Budgeted Expenditures	$46966207
Ending Unassigned Fund Balance	$3995696
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.50%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No x

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
[signature]	6/9/26

DUE DATE: AUGUST 15, 2026

Printed 6/4/2026 8:45:01 AM

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 :	County :	AUN Number :
Catasauqua Area SD	Lehigh	121391303

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
Carl K. Hu	6/9/26

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	3,122,560	
0820 Restricted Fund Balance	2,850,000	
0830 Committed Fund Balance	2,850,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,122,560	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$5,972,560**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	30,311,421	
7000 Revenue from State Sources	13,895,327	
8000 Revenue from Federal Sources	864,285	
9000 Other Financing Sources	222,790	
Total Estimated Revenues And Other Financing Sources		**$45,293,823**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$51,266,383**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	24,661,027
6112	Interim Real Estate Taxes	318,000
6113	Public Utility Realty Taxes	24,000
6114	Payments in Lieu of Current Taxes - State / Local	72,000
6140	Current Act 511 Taxes - Flat Rate Assessments	63,000
6150	Current Act 511 Taxes - Proportional Assessments	3,085,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	640,000
6500	Earnings on Investments	203,638
6700	Revenues from LEA Activities	30,200
6800	Revenues from Intermediary Sources / Pass-Through Funds	362,256
6910	Rentals	188,300
6940	Tuition from Patrons	310,000
6990	Refunds and Other Miscellaneous Revenue	354,000
REVENUE FROM LOCAL SOURCES		**$30,311,421**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	6,664,910
7160	Tuition for Orphans Subsidy	40,000
7271	Special Education funds for School-Aged Pupils	1,413,927
7311	Pupil Transportation Subsidy	205,000
7312	Nonpublic and Charter School Pupil Transportation Subsidy	68,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	254,941
7330	Health Services (Medical, Dental, Nurse, Act 25)	30,600
7340	State Property Tax Reduction Allocation	1,187,867
7360	Safe Schools	135,000
7505	Ready to Learn Block Grant	206,861
7532	Ready to Learn-Adequacy Supplement	178,221
7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	50,000
7810	State Share of Social Security and Medicare Taxes	660,000
7820	State Share of Retirement Contributions	2,800,000
REVENUE FROM STATE SOURCES		**$13,895,327**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	484,105
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	61,046
8517	Title IV - 21st Century Schools	36,134

	Amount
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	275,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000
REVENUE FROM FEDERAL SOURCES	**$864,285**
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	222,790
OTHER FINANCING SOURCES	**$222,790**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**45,293,823**

Act 1 Index (current): 4.4%

Calculation Method:	**Revenue**		**Section 672.1 Method Choice:**	**(a)(1)**
Number of Decimals For Tax Rate Calculation:	**4**			
Approx. Tax Revenue from RE Taxes:	**$24,661,049**			
Amount of Tax Relief for Homestead Exclusions	**$1,187,867**			
Total Approx. Tax Revenue:	**$25,848,916**			
Approx. Tax Levy for Tax Rate Calculation:	**$27,146,866**			

		Lehigh	Northampton	Total
	2025-26 Data			
	a. Assessed Value	$946,890,400	$68,567,200	$1,015,457,600
	b. Real Estate Mills	23.0409	58.5738	
I.	**2026-27 Data**			
	c. 2024 STEB Market Value	$1,316,361,431	$243,633,017	$1,559,994,448
	d. Assessed Value	$953,281,800	$69,869,000	$1,023,150,800
	e. Assessed Value of New Constr/ Renov	$0	$0	$0
	2025-26 Calculations			
	f. 2025-26 Tax Levy (a * b)	$21,817,207	$4,016,241	$25,833,448
	2026-27 Calculations			
	g. Percent of Total Market Value	84.38244%	15.61756%	100.00000%
II.	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$21,798,894	$4,034,554	$25,833,448
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	23.0409	58.8408	
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	95.00000%	95.00000%	95.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$22,907,188	$4,239,678	$27,146,866
	l. 2026-27 Real Estate Tax Rate (k / d * 1000)	**24.0298**	**60.6803**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$22,907,171	$4,239,672	$27,146,843
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			$25,958,976
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			$24,661,027

Act 1 Index (current): 4.4%

Calculation Method:	**Revenue**	**Section 672.1 Method Choice: (a)(1)**
Number of Decimals For Tax Rate Calculation:	**4**	
Approx. Tax Revenue from RE Taxes:	**$24,661,049**	
Amount of Tax Relief for Homestead Exclusions	**$1,187,867**	
Total Approx. Tax Revenue:	**$25,848,916**	
Approx. Tax Levy for Tax Rate Calculation:	**$27,146,866**	

		Lehigh	Northampton	Total
	Index Maximums			
	p. Maximum Mills Based On Index (i * (1 + Index))	24.0546	61.4297	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$22,930,812	$4,292,032	$27,222,844
	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			
	Assessed Value Exclusion per Homestead	$22,477.00	$7,700.00	
V.	Number of Homestead/Farmstead Properties	1556	778	2334
	Median Assessed Value of Homestead Properties			$131,500

Act 1 Index (current): 4.4%

Calculation Method:	**Revenue**	**Section 672.1 Method Choice:**	**(a)(1)**
Number of Decimals For Tax Rate Calculation:	**4**		
Approx. Tax Revenue from RE Taxes:	**$24,661,049**		
Amount of Tax Relief for Homestead Exclusions	**$1,187,867**		
Total Approx. Tax Revenue:	**$25,848,916**		
Approx. Tax Levy for Tax Rate Calculation:	**$27,146,866**		

	Lehigh	**Northampton**		**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,187,867	Lowering RE Tax Rate	$0	$1,187,867
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$1,187,867**

CODE

6111 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
Lehigh	953,281,800	24.0298	22,907,171			95.00000%	
Northampton	69,869,000	60.6803	4,239,672			95.00000%	
Totals:	**1,023,150,800**		**27,146,843**	- 1,187,867 =	25,958,976 X	95.00000% =	24,661,027

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
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	$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	$5.00	$0.00	63,000	63,000
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			**63,000**	**63,000**
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%	1,765,000	1,765,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	810,000	810,000
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	10.00000	0	510,000	510,000
	Total Current Act 511 Taxes – Proportional Assessments			**3,085,000**	**3,085,000**
	Total Act 511, Current Taxes				**3,148,000**
		Act 511 Tax Limit -->	**1,559,994,448 X**	**12**	**18,719,933**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2025-26 (Rebalanced)	2026-27	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2025-26 (Rebalanced)	2026-27	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Lehigh	23.0409	24.0298	4.30%	Yes	4.4%				
	Northampton	58.8408	60.6803	3.13%	Yes	4.4%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	4.4%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments	10.00000	10.00000	0.00%	Yes	4.4%	10.00000	10.00000	0.01%	Yes

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,368,604
1200 Special Programs - Elementary / Secondary	9,379,269
1300 Vocational Education	1,103,460
1400 Other Instructional Programs - Elementary / Secondary	106,243
1500 Nonpublic School Programs	10,000
1600 Adult Education Programs	170,739
Total Instruction	**$29,138,315**
2000 Support Services	
2100 Support Services - Students	1,628,585
2200 Support Services - Instructional Staff	1,600,499
2300 Support Services - Administration	3,054,724
2400 Support Services - Pupil Health	449,306
2500 Support Services - Business	686,652
2600 Operation and Maintenance of Plant Services	3,571,066
2700 Student Transportation Services	1,479,350
2800 Support Services - Central	392,028
2900 Other Support Services	27,521
Total Support Services	**$12,889,731**
3000 Operation of Non-Instructional Services	
3200 Student Activities	950,229
3300 Community Services	41,882
Total Operation of Non-Instructional Services	**$992,111**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	20,000
Total Facilities Acquisition, Construction and Improvement Services	**$20,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,926,050
Total Other Expenditures and Financing Uses	**$3,926,050**
Total Estimated Expenditures and Other Financing Uses	**$46,966,207**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,204,838
200 Personnel Services - Employee Benefits	6,754,669
300 Purchased Professional and Technical Services	56,654
400 Purchased Property Services	1,000
500 Other Purchased Services	2,878,000
600 Supplies	452,443
700 Property	16,000
800 Other Objects	5,000
Total Regular Programs - Elementary / Secondary	**$18,368,604**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,681,415
200 Personnel Services - Employee Benefits	1,774,778
300 Purchased Professional and Technical Services	2,810,814
500 Other Purchased Services	2,099,851
600 Supplies	10,800
800 Other Objects	1,611
Total Special Programs - Elementary / Secondary	**$9,379,269**
1300 Vocational Education	
500 Other Purchased Services	1,103,460
Total Vocational Education	**$1,103,460**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	11,500
200 Personnel Services - Employee Benefits	4,743
500 Other Purchased Services	90,000
Total Other Instructional Programs - Elementary / Secondary	**$106,243**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	10,000
Total Nonpublic School Programs	**$10,000**
1600 Adult Education Programs	
500 Other Purchased Services	170,739
Total Adult Education Programs	**$170,739**
Total Instruction	**$29,138,315**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	839,307
200 Personnel Services - Employee Benefits	677,568
300 Purchased Professional and Technical Services	97,150
500 Other Purchased Services	300
600 Supplies	11,500
800 Other Objects	2,760
Total Support Services - Students	**$1,628,585**

Description	Amount
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	785,713
200 Personnel Services - Employee Benefits	633,468
300 Purchased Professional and Technical Services	65,470
400 Purchased Property Services	12,910
500 Other Purchased Services	5,200
600 Supplies	86,938
700 Property	10,000
800 Other Objects	800
Total Support Services - Instructional Staff	**$1,600,499**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,403,945
200 Personnel Services - Employee Benefits	1,254,129
300 Purchased Professional and Technical Services	260,500
400 Purchased Property Services	1,800
500 Other Purchased Services	38,250
600 Supplies	24,100
800 Other Objects	72,000
Total Support Services - Administration	**$3,054,724**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	218,443
200 Personnel Services - Employee Benefits	211,463
300 Purchased Professional and Technical Services	10,300
500 Other Purchased Services	200
600 Supplies	8,300
800 Other Objects	600
Total Support Services - Pupil Health	**$449,306**
2500 Support Services - Business	
100 Personnel Services - Salaries	306,348
200 Personnel Services - Employee Benefits	260,402
300 Purchased Professional and Technical Services	11,036
400 Purchased Property Services	53,000
500 Other Purchased Services	11,300
600 Supplies	21,550
800 Other Objects	23,016
Total Support Services - Business	**$686,652**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,099,675
200 Personnel Services - Employee Benefits	762,311
300 Purchased Professional and Technical Services	240,990
400 Purchased Property Services	955,610
500 Other Purchased Services	229,600
600 Supplies	264,930
700 Property	15,000
800 Other Objects	2,950

Description	Amount
Total Operation and Maintenance of Plant Services	**$3,571,066**
2700 Student Transportation Services	
100 Personnel Services - Salaries	771,006
200 Personnel Services - Employee Benefits	390,174
300 Purchased Professional and Technical Services	30,375
400 Purchased Property Services	62,300
500 Other Purchased Services	107,495
600 Supplies	104,400
700 Property	10,000
800 Other Objects	3,600
Total Student Transportation Services	**$1,479,350**
2800 Support Services - Central	
100 Personnel Services - Salaries	166,680
200 Personnel Services - Employee Benefits	118,743
300 Purchased Professional and Technical Services	87,605
600 Supplies	18,500
800 Other Objects	500
Total Support Services - Central	**$392,028**
2900 Other Support Services	
500 Other Purchased Services	27,521
Total Other Support Services	**$27,521**
Total Support Services	**$12,889,731**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	563,479
200 Personnel Services - Employee Benefits	173,861
300 Purchased Professional and Technical Services	48,095
400 Purchased Property Services	25,300
500 Other Purchased Services	45,350
600 Supplies	53,759
700 Property	22,900
800 Other Objects	17,485
Total Student Activities	**$950,229**
3300 Community Services	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	382
300 Purchased Professional and Technical Services	30,000
600 Supplies	1,500
800 Other Objects	5,000
Total Community Services	**$41,882**
Total Operation of Non-Instructional Services	**$992,111**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	

Description	Amount
400 Purchased Property Services	20,000
Total Facilities Acquisition, Construction and Improvement Services	**$20,000**
Total Facilities Acquisition, Construction and Improvement Services	**$20,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,499,240
900 Other Uses of Funds	2,426,810
Total Debt Service / Other Expenditures and Financing Uses	**$3,926,050**
Total Other Expenditures and Financing Uses	**$3,926,050**
TOTAL EXPENDITURES	**$46,966,207**

Cash and Short-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	140,000	120,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	7,750,000	4,500,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	75,000	75,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,300,000	1,100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	220,000	210,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$9,485,000**	**$6,005,000**

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		

Long-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$9,485,000**	**$6,005,000**

Long-Term Indebtedness	**06/30/2026 Estimate**	**06/30/2027 Projection**
General 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 General Fund		
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		

Short-Term Payables	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	59,880,886	59,455,896
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	**$59,880,886**	**$59,455,896**

TOTAL INDEBTEDNESS	**$59,880,886**	**$59,455,896**

Account	Description	Amounts
0810	Nonspendable Fund Balance	3,122,560
0820	Restricted Fund Balance	2,850,000
0830	Committed Fund Balance	
0840	Assigned Fund Balance	304,480
0850	Unassigned Fund Balance	3,995,696
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$4,300,176**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$10,272,736**