

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

6/24/26
Date

Secretary of the Board - Original Signature Required

6/24/26
Date

Chief School Administrator - Original Signature Required

6/24/26
Date

David J Bonenberger

Contact Person

(610)838-7001

Extn :1118

Telephone

Extension

david.bonenberger@svpanthers.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 :
Saucon Valley SD	Northampton	120486003

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 ☐

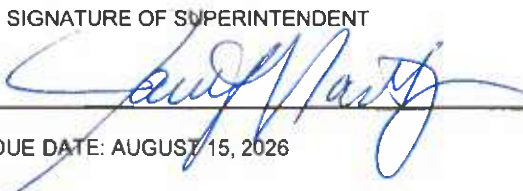
If yes, see information below, taken from the 2026-2027 General Fund Budget.

Total Budgeted Expenditures	\$57373233
Ending Unassigned Fund Balance	\$2583157
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.50%

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
	5/20/26

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 : Saucon Valley SD	County : Northampton	AUN Number : 120486003
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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 5-20-26
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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>
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.	Unforeseen Expenditures or Emergency Needs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The committed Fun Balance is set aside for post-retirement costs per GASB 75, reserve for health care benefits, and capital improvements.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,827,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,777,880
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,604,880</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	41,990,575
7000 Revenue from State Sources	12,925,942
8000 Revenue from Federal Sources	434,994
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$55,351,511</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$65,956,391</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	34,464,970
6112 Interim Real Estate Taxes	125,000
6113 Public Utility Realty Taxes	36,000
6140 Current Act 511 Taxes - Flat Rate Assessments	37,000
6150 Current Act 511 Taxes - Proportional Assessments	5,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500 Earnings on Investments	900,000
6700 Revenues from LEA Activities	81,750
6800 Revenues from Intermediary Sources / Pass-Through Funds	299,185
6910 Rentals	3,500
6940 Tuition from Patrons	4,000
6980 Revenue from Community Services Activities	5,000
6990 Refunds and Other Miscellaneous Revenue	34,170
REVENUE FROM LOCAL SOURCES	\$41,990,575
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,651,237
7271 Special Education funds for School-Aged Pupils	1,153,409
7311 Pupil Transportation Subsidy	285,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	115,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	38,000
7340 State Property Tax Reduction Allocation	1,557,905
7505 Ready to Learn Block Grant	142,538
7532 Ready to Learn-Adequacy Supplement	50,000
7810 State Share of Social Security and Medicare Taxes	946,016
7820 State Share of Retirement Contributions	3,986,837
REVENUE FROM STATE SOURCES	\$12,925,942
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	334,388
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	56,997
8516 Title III - Language Instruction for English Learners and Immigrant Students	6,420
8517 Title IV - 21st Century Schools	22,189

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	15,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$434,994
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	55,351,511

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$34,464,970	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,566,915</u>	
Total Approx. Tax Revenue:	\$36,031,885	
Approx. Tax Levy for Tax Rate Calculation:	\$37,097,812	
	Northampton	Total
2025-26 Data		
a. Assessed Value	\$669,918,300	\$669,918,300
b. Real Estate Mills	55.2055	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$2,298,005,264	\$2,298,005,264
d. Assessed Value	\$665,340,900	\$665,340,900
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$36,983,175	\$36,983,175
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2025-26 Tax Levy	\$36,983,175	\$36,983,175
(f Total * g)		
i. Base Mills Subject to Index	55.2055	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$37,097,812	\$37,097,812
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	55.7576	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$37,097,812	\$37,097,812
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$35,530,897
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$34,464,970
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$34,464,970	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,566,915</u>	
Total Approx. Tax Revenue:	\$36,031,885	
Approx. Tax Levy for Tax Rate Calculation:	\$37,097,812	
	Northampton	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	57.1376	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$38,015,982	\$38,015,982
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	\$6,210.00	
Number of Homestead/Farmstead Properties	4529	4529
Median Assessed Value of Homestead Properties		\$65,650

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$34,464,970
Amount of Tax Relief for Homestead Exclusions	<u>\$1,566,915</u>
Total Approx. Tax Revenue:	\$36,031,885
Approx. Tax Levy for Tax Rate Calculation:	\$37,097,812
	Northampton
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,557,905	Lowering RE Tax Rate	\$0	\$1,557,905
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$9,010			\$9,010
Amount of Tax Relief from State/Local Sources				\$1,566,915

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Northampton	665,340,900	55.7576	37,097,812				97.00000%	
Totals:	665,340,900		37,097,812	-	1,566,915	=	35,530,897	X 97.00000% = 34,464,970
				<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			\$5.00	\$0.00	37,000	37,000	
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						37,000	37,000	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	4,500,000	4,500,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	500,000	500,000	
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						5,000,000	5,000,000	
Total Act 511, Current Taxes							5,037,000	
Act 511 Tax Limit -->					2,298,005,264	X	12	27,576,063
					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> Northampton	55.2055	55.7576	1.01%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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		22,906,492
1200 Special Programs - Elementary / Secondary		10,199,991
1300 Vocational Education		1,171,871
1400 Other Instructional Programs - Elementary / Secondary		36,016
1600 Adult Education Programs		273,448
Total Instruction		\$34,587,818
2000 Support Services		
2100 Support Services - Students		1,806,427
2200 Support Services - Instructional Staff		2,608,577
2300 Support Services - Administration		3,325,033
2400 Support Services - Pupil Health		447,510
2500 Support Services - Business		951,298
2600 Operation and Maintenance of Plant Services		5,923,582
2700 Student Transportation Services		3,674,590
2800 Support Services - Central		131,759
2900 Other Support Services		24,490
Total Support Services		\$18,893,266
3000 Operation of Non-Instructional Services		
3200 Student Activities		1,588,444
3300 Community Services		52,747
Total Operation of Non-Instructional Services		\$1,641,191
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		387,769
Total Facilities Acquisition, Construction and Improvement Services		\$387,769
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		1,424,104
Total Other Expenditures and Financing Uses		\$1,424,104
Total Estimated Expenditures and Other Financing Uses		\$56,934,148

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,553,588
200 Personnel Services - Employee Benefits	7,367,785
300 Purchased Professional and Technical Services	63,429
400 Purchased Property Services	8,940
500 Other Purchased Services	2,745,738
600 Supplies	1,129,875
700 Property	17,600
800 Other Objects	19,537
Total Regular Programs - Elementary / Secondary	\$22,906,492
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,270,635
200 Personnel Services - Employee Benefits	2,496,451
300 Purchased Professional and Technical Services	1,786,938
500 Other Purchased Services	2,616,992
600 Supplies	28,400
800 Other Objects	575
Total Special Programs - Elementary / Secondary	\$10,199,991
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,171,871
Total Vocational Education	\$1,171,871
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	25,500
200 Personnel Services - Employee Benefits	10,516
Total Other Instructional Programs - Elementary / Secondary	\$36,016
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	273,448
Total Adult Education Programs	\$273,448
Total Instruction	\$34,587,818
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,028,104
200 Personnel Services - Employee Benefits	722,434
300 Purchased Professional and Technical Services	32,689
500 Other Purchased Services	100
600 Supplies	20,200
800 Other Objects	2,900
Total Support Services - Students	\$1,806,427
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,220,369
200 Personnel Services - Employee Benefits	748,725
300 Purchased Professional and Technical Services	116,601

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	4,500
600 Supplies	518,382
Total Support Services - Instructional Staff	\$2,608,577
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,616,121
200 Personnel Services - Employee Benefits	1,055,268
300 Purchased Professional and Technical Services	334,732
500 Other Purchased Services	59,350
600 Supplies	138,491
800 Other Objects	121,071
Total Support Services - Administration	\$3,325,033
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	231,178
200 Personnel Services - Employee Benefits	207,432
300 Purchased Professional and Technical Services	900
600 Supplies	8,000
Total Support Services - Pupil Health	\$447,510
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	501,102
200 Personnel Services - Employee Benefits	358,207
300 Purchased Professional and Technical Services	14,695
400 Purchased Property Services	4,631
500 Other Purchased Services	5,150
600 Supplies	63,004
800 Other Objects	4,509
Total Support Services - Business	\$951,298
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,886,544
200 Personnel Services - Employee Benefits	1,448,253
300 Purchased Professional and Technical Services	144,992
400 Purchased Property Services	628,000
500 Other Purchased Services	786,823
600 Supplies	1,017,970
700 Property	10,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$5,923,582
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,580,468
200 Personnel Services - Employee Benefits	1,118,920
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	5,000
500 Other Purchased Services	529,465
600 Supplies	428,237
800 Other Objects	2,500
Total Student Transportation Services	\$3,674,590

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	73,800
200 Personnel Services - Employee Benefits	57,509
300 Purchased Professional and Technical Services	450
Total Support Services - Central	\$131,759
2900 <u>Other Support Services</u>	
500 Other Purchased Services	24,490
Total Other Support Services	\$24,490
Total Support Services	\$18,893,266
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	732,827
200 Personnel Services - Employee Benefits	306,108
300 Purchased Professional and Technical Services	84,408
400 Purchased Property Services	46,773
500 Other Purchased Services	174,140
600 Supplies	218,173
800 Other Objects	26,015
Total Student Activities	\$1,588,444
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	35,000
200 Personnel Services - Employee Benefits	11,747
300 Purchased Professional and Technical Services	6,000
Total Community Services	\$52,747
Total Operation of Non-Instructional Services	\$1,641,191
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	387,769
Total Facilities Acquisition, Construction and Improvement Services	\$387,769
Total Facilities Acquisition, Construction and Improvement Services	\$387,769
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	34,800
900 Other Uses of Funds	1,389,304
Total Debt Service / Other Expenditures and Financing Uses	\$1,424,104
Total Other Expenditures and Financing Uses	\$1,424,104
TOTAL EXPENDITURES	\$56,934,148

Cash and Short-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund	8,000,000	7,500,000
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	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	433,000	460,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$8,483,000	\$8,010,000

Long-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund	9,200,000	9,500,000
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	\$9,200,000	\$9,500,000
TOTAL CASH AND INVESTMENTS	\$17,683,000	\$17,510,000

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	2,310,000	1,170,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	720,000	740,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	11,000,000	12,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$14,030,000	\$13,910,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<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	\$14,030,000	\$13,910,000

<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$14,030,000	\$13,910,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,022,243
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,022,243
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,022,243