

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2026



President of the Board - Original Signature Required

Ms. Candi Kruse, Board President



Secretary of the Board - Original Signature Required

Ms. Nicole Lounsberry, School Board Secretary



Chief School Administrator - Original Signature Required

Dr. Karen Trinkle, Superintendent of Schools

Louis Pepe

Contact Person

pepel@sbsd.org

Email Address

June 22, 2026

Date

June 22, 2026

Date

June 22, 2026

Date

(610)282-1030

Telephone

Extn :5201

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Southern Lehigh SD	COUNTY : Lehigh	AUN : 121395703
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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	\$82583080
Ending Unassigned Fund Balance	\$4755957
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.75%

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 Dr. Karen Trinkle, Superintendent of Schools	DATE June 22, 2026
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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 : Southern Lehigh SD	County : Lehigh	AUN Number : 121395703
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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  Ms. Candi Kruse, Board President	DATE May 11, 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>
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 Estimated Ending Unassigned Fund Balance reserve represents funds set aside for unpredictable changes in the costs of goods and services, as well as the occurrence of events that are unanticipated or unknown during budget development.
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 represents funds set aside for unpredictable changes in the costs of goods and services, as well as the occurrence of events that are unanticipated or unknown during budget development.

<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	
0840 Assigned Fund Balance	20,262,464
0850 Unassigned Fund Balance	4,745,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$25,007,464</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	63,959,624
7000 Revenue from State Sources	17,373,022
8000 Revenue from Federal Sources	350,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$81,682,646</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$106,690,110</u>

LEA : 121395703 Southern Lehigh SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	52,771,091
6112 Interim Real Estate Taxes	354,116
6113 Public Utility Realty Taxes	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	63,500
6150 Current Act 511 Taxes - Proportional Assessments	7,776,956
6400 Delinquencies on Taxes Levied / Assessed by the LEA	900,000
6500 Earnings on Investments	1,374,957
6700 Revenues from LEA Activities	66,225
6800 Revenues from Intermediary Sources / Pass-Through Funds	474,279
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	90,000
6940 Tuition from Patrons	12,500
6990 Refunds and Other Miscellaneous Revenue	11,000
REVENUE FROM LOCAL SOURCES	\$63,959,624
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,146,285
7144 Cyber Charter Transition	30,065
7160 Tuition for Orphans Subsidy	40,000
7240 Driver Education - Student	10,150
7271 Special Education funds for School-Aged Pupils	1,472,030
7311 Pupil Transportation Subsidy	1,600,092
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	580,861
7330 Health Services (Medical, Dental, Nurse, Act 25)	62,093
7340 State Property Tax Reduction Allocation	1,186,526
7360 Safe Schools	78,868
7531 Ready to Learn-Foundation	147,449
7810 State Share of Social Security and Medicare Taxes	1,078,381
7820 State Share of Retirement Contributions	4,940,222
REVENUE FROM STATE SOURCES	\$17,373,022
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	275,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	50,000

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	25,000
REVENUE FROM FEDERAL SOURCES	\$350,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	81,682,646

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$52,771,091	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,186,526</u>	
Total Approx. Tax Revenue:	\$53,957,617	
Approx. Tax Levy for Tax Rate Calculation:	\$54,870,240	
	Lehigh	Total
<hr/>		
2025-26 Data		
a. Assessed Value	\$3,011,507,800	\$3,011,507,800
b. Real Estate Mills	17.7130	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$3,581,803,994	\$3,581,803,994
d. Assessed Value	\$3,008,979,200	\$3,008,979,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2025-26 Calculations		
f. 2025-26 Tax Levy	\$53,342,838	\$53,342,838
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2025-26 Tax Levy	\$53,342,838	\$53,342,838
(f Total * g)		
i. Base Mills Subject to Index	17.7130	
(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	98.30000%	98.30000%
k. Tax Levy Needed	\$54,870,240	\$54,870,240
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	18.2355	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$54,870,240	\$54,870,240
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$53,683,714
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$52,771,091
(n * Est. Pct. Collection)		
<hr/>		

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$52,771,091	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,186,526</u>	
Total Approx. Tax Revenue:	\$53,957,617	
Approx. Tax Levy for Tax Rate Calculation:	\$54,870,240	
	Lehigh	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.3329	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$55,163,315	\$55,163,315
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	\$10,621.00	
Number of Homestead/Farmstead Properties	6134	6134
Median Assessed Value of Homestead Properties		\$298,794

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$52,771,091
Amount of Tax Relief for Homestead Exclusions	<u>\$1,186,526</u>
Total Approx. Tax Revenue:	\$53,957,617
Approx. Tax Levy for Tax Rate Calculation:	\$54,870,240
	Lehigh
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,186,526	Lowering RE Tax Rate	\$0	\$1,186,526
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,186,526

2026-2027 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 121395703 Southern Lehigh SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 7/6/2026 12:11:12 PM				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	3,008,979,200	18.2355	54,870,240			98.30000%	
Totals:	3,008,979,200		54,870,240	-	1,186,526 =	53,683,714 X	98.30000% = 52,771,091
				<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	63,500	63,500
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						63,500	63,500
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%	6,500,000	6,500,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,276,956	1,276,956
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						7,776,956	7,776,956
Total Act 511, Current Taxes							7,840,456
Act 511 Tax Limit -->				3,581,803,994 X		12	42,981,648
				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>	17.7130	18.2355	2.95%	Yes	3.5%				
6143	<u>Current Act 511 Local Services Taxes</u> <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	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	35,784,124
1200 Special Programs - Elementary / Secondary	10,818,662
1300 Vocational Education	1,870,674
1400 Other Instructional Programs - Elementary / Secondary	463,654
1700 Higher Education Programs for Secondary Students	282,116
Total Instruction	\$49,219,230
2000 Support Services	
2100 Support Services - Students	2,618,481
2200 Support Services - Instructional Staff	2,017,807
2300 Support Services - Administration	4,081,838
2400 Support Services - Pupil Health	871,019
2500 Support Services - Business	978,015
2600 Operation and Maintenance of Plant Services	6,541,089
2700 Student Transportation Services	5,523,215
2800 Support Services - Central	1,587,066
2900 Other Support Services	67,697
Total Support Services	\$24,286,227
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,914,318
3300 Community Services	73,400
Total Operation of Non-Instructional Services	\$1,987,718
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,063,655
5200 Interfund Transfers - Out	26,250
Total Other Expenditures and Financing Uses	\$7,089,905
Total Estimated Expenditures and Other Financing Uses	\$82,583,080

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,225,845
200 Personnel Services - Employee Benefits	13,526,698
300 Purchased Professional and Technical Services	4,950
400 Purchased Property Services	159,677
500 Other Purchased Services	1,443,349
600 Supplies	1,394,895
700 Property	8,000
800 Other Objects	20,710
Total Regular Programs - Elementary / Secondary	\$35,784,124
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,836,122
200 Personnel Services - Employee Benefits	2,697,915
300 Purchased Professional and Technical Services	2,840,000
400 Purchased Property Services	500
500 Other Purchased Services	1,391,955
600 Supplies	48,870
800 Other Objects	3,300
Total Special Programs - Elementary / Secondary	\$10,818,662
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,870,674
Total Vocational Education	\$1,870,674
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	257,239
200 Personnel Services - Employee Benefits	180,915
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	2,000
500 Other Purchased Services	200
600 Supplies	20,800
Total Other Instructional Programs - Elementary / Secondary	\$463,654
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	282,116
Total Higher Education Programs for Secondary Students	\$282,116
Total Instruction	\$49,219,230
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,527,700
200 Personnel Services - Employee Benefits	1,076,731
500 Other Purchased Services	2,250
600 Supplies	11,075
800 Other Objects	725
Total Support Services - Students	\$2,618,481

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,047,187
200 Personnel Services - Employee Benefits	842,054
300 Purchased Professional and Technical Services	33,950
500 Other Purchased Services	47,091
600 Supplies	44,000
800 Other Objects	3,525
Total Support Services - Instructional Staff	\$2,017,807
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,032,670
200 Personnel Services - Employee Benefits	1,459,968
300 Purchased Professional and Technical Services	339,200
400 Purchased Property Services	25,000
500 Other Purchased Services	55,000
600 Supplies	49,850
700 Property	1,000
800 Other Objects	119,150
Total Support Services - Administration	\$4,081,838
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	505,239
200 Personnel Services - Employee Benefits	355,330
300 Purchased Professional and Technical Services	800
400 Purchased Property Services	200
500 Other Purchased Services	500
600 Supplies	8,950
Total Support Services - Pupil Health	\$871,019
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	443,727
200 Personnel Services - Employee Benefits	345,928
300 Purchased Professional and Technical Services	16,000
400 Purchased Property Services	50,000
500 Other Purchased Services	6,750
600 Supplies	45,200
700 Property	67,710
800 Other Objects	2,700
Total Support Services - Business	\$978,015
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,381,343
200 Personnel Services - Employee Benefits	1,676,596
300 Purchased Professional and Technical Services	392,600
400 Purchased Property Services	571,000
500 Other Purchased Services	253,300
600 Supplies	1,085,500
700 Property	180,000
800 Other Objects	750

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$6,541,089
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	91,696
200 Personnel Services - Employee Benefits	68,157
500 Other Purchased Services	5,355,662
600 Supplies	7,700
Total Student Transportation Services	\$5,523,215
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	432,747
200 Personnel Services - Employee Benefits	310,719
300 Purchased Professional and Technical Services	121,450
400 Purchased Property Services	13,000
500 Other Purchased Services	61,250
600 Supplies	645,700
800 Other Objects	2,200
Total Support Services - Central	\$1,587,066
2900 <u>Other Support Services</u>	
500 Other Purchased Services	67,697
Total Other Support Services	\$67,697
Total Support Services	\$24,286,227
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	851,345
200 Personnel Services - Employee Benefits	601,952
300 Purchased Professional and Technical Services	3,250
400 Purchased Property Services	48,610
500 Other Purchased Services	193,721
600 Supplies	183,020
800 Other Objects	32,420
Total Student Activities	\$1,914,318
3300 <u>Community Services</u>	
400 Purchased Property Services	2,000
800 Other Objects	71,400
Total Community Services	\$73,400
Total Operation of Non-Instructional Services	\$1,987,718
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	380,021
900 Other Uses of Funds	6,683,634
Total Debt Service / Other Expenditures and Financing Uses	\$7,063,655
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	26,250

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<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$26,250
Total Other Expenditures and Financing Uses	\$7,089,905
TOTAL EXPENDITURES	\$82,583,080

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<u>Cash and Short-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	11,117,908	10,246,752
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	13,889,556	5,889,556
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	850,000
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	\$26,007,464	\$16,986,308

<u>Long-Term Investments</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		

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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		
TOTAL CASH AND INVESTMENTS	\$26,007,464	\$16,986,308

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	42,132,594	35,047,527
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	275,000	275,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$42,407,594	\$35,322,527
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	\$42,407,594	\$35,322,527

<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	\$42,407,594	\$35,322,527

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	19,351,073
0850 Unassigned Fund Balance	4,755,957
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$24,107,030
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$24,107,030