LEA Name : New Hope-Solebury SD | Class : 3 | AUN Number : 122097604 | County : Bucks

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Juliet M Tiano — President of the Board - Original Signature Required — Date: 6/29/26

Katrina H. Lane — Secretary of the Board - Original Signature Required — Date: 6/29/26

Charles W Zerbe — Chief School Administrator - Original Signature Required — Date: 6/29/26

Marcia Cajeira — Contact Person

(215)862-5372 — Telephone — Extn :3298 — Extension

mcajeira@nhsd.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 :
New Hope-Solebury SD	Bucks	122097604

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	$56237664
Ending Unassigned Fund Balance	$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE
Charles W. Lentz	6/29/26

DUE DATE: AUGUST 15, 2026

Printed 5/28/2026 11:11:03 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 :
New Hope-Solebury SD	Bucks	122097604

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
Vice [signature]	5/21/26

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

Val Number	Description	Justification
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	It is the district's policy to provide for operating contingencies through a budgetary reserve.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Maintaining a committed fund balance is essential to provide for unplanned expenditures.

ITEM	AMOUNTS	
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	16,197,304	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance		
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$16,197,304**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	45,841,917	
7000 Revenue from State Sources	9,000,495	
8000 Revenue from Federal Sources	224,459	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$55,066,871**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$71,264,175**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	37,443,960
6112	Interim Real Estate Taxes	100,000
6113	Public Utility Realty Taxes	36,000
6150	Current Act 511 Taxes - Proportional Assessments	6,300,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	476,957
6500	Earnings on Investments	1,200,000
6700	Revenues from LEA Activities	5,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	200,000
6910	Rentals	50,000
6920	Contributions and Donations from Private Sources	15,000
6990	Refunds and Other Miscellaneous Revenue	15,000
REVENUE FROM LOCAL SOURCES		**$45,841,917**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	1,448,153
7271	Special Education funds for School-Aged Pupils	710,237
7311	Pupil Transportation Subsidy	100,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	77,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340	State Property Tax Reduction Allocation	1,317,862
7360	Safe Schools	100,000
7505	Ready to Learn Block Grant	99,442
7810	State Share of Social Security and Medicare Taxes	978,199
7820	State Share of Retirement Contributions	4,144,602
REVENUE FROM STATE SOURCES		**$9,000,495**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	42,266
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	20,243
8517	Title IV - 21st Century Schools	10,000
8810	School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	151,950
REVENUE FROM FEDERAL SOURCES		**$224,459**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		**55,066,871**

Act 1 Index (current): 3.5%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$37,443,960**
Amount of Tax Relief for Homestead Exclusions	**$1,317,862**
Total Approx. Tax Revenue:	**$38,761,822**
Approx. Tax Levy for Tax Rate Calculation:	**$40,321,987**

		Bucks	**Total**
I.	**2025-26 Data**		
	a. Assessed Value	$313,940,740	$313,940,740
	b. Real Estate Mills	120.5104	
	2026-27 Data		
	c. 2024 STEB Market Value	$3,374,460,100	$3,374,460,100
	d. Assessed Value	$315,089,370	$315,089,370
	e. Assessed Value of New Constr/ Renov	$0	$0
II.	**2025-26 Calculations**		
	f. 2025-26 Tax Levy (a * b)	$37,833,124	$37,833,124
	2026-27 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$37,833,124	$37,833,124
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	120.5104	
III.	**Calculation of Tax Rates and Levies Generated**		
	j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$40,321,987	$40,321,987
	l. 2026-27 Real Estate Tax Rate (k / d * 1000)	**127.9700**	
	m. Tax Levy Generated by Mills (l / 1000 * d)	$40,321,987	$40,321,987
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$39,004,125
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$37,443,960

Act 1 Index (current): 3.5%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$37,443,960**
Amount of Tax Relief for Homestead Exclusions	**$1,317,862**
Total Approx. Tax Revenue:	**$38,761,822**
Approx. Tax Levy for Tax Rate Calculation:	**$40,321,987**

		Bucks	Total
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index (i * (1 + Index))	124.7282	
	q. Mills In Excess of Index (if (l > p), (l - p))	3.2418	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$39,300,530	$39,300,530
	s. Millage Rate within Index? (If l > p Then No)	No	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	$1,021,457	$1,021,457
	u.Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$980,599	$980,599

V.	**Information Related to Property Tax Relief**		
	Assessed Value Exclusion per Homestead	$3,196.00	
	Number of Homestead/Farmstead Properties	3222	3222
	Median Assessed Value of Homestead Properties		$54,495

Act 1 Index (current): 3.5%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$37,443,960**
Amount of Tax Relief for Homestead Exclusions	**$1,317,862**
Total Approx. Tax Revenue:	**$38,761,822**
Approx. Tax Levy for Tax Rate Calculation:	**$40,321,987**

	Bucks			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,317,862	Lowering RE Tax Rate	$0	$1,317,862
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$1,317,862**

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
Bucks	315,089,370	127.9700	40,321,987						96.00000%		
Totals:	**315,089,370**		**40,321,987**	-	1,317,862	=	39,004,125	X	96.00000%	=	37,443,960

		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	$0.00	$0.00	0	0
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			**0**	**0**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.000%	0.000%	5,200,000	5,200,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,100,000	1,100,000
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			**6,300,000**	**6,300,000**
	Total Act 511, Current Taxes				**6,300,000**
		Act 511 Tax Limit -->	**3,374,460,100 X**	**12**	**40,493,521**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2025-26 (Rebalanced)	Tax Rate Charged in: 2026-27	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2025-26 (Rebalanced)	Additional Tax Rate Charged in: 2026-27	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Bucks	120.5104	127.9700	6.20%	No	3.5%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,836,565
1200 Special Programs - Elementary / Secondary	8,685,066
1300 Vocational Education	1,220,529
1400 Other Instructional Programs - Elementary / Secondary	9,486
Total Instruction	**$29,751,646**
2000 Support Services	
2100 Support Services - Students	3,011,627
2200 Support Services - Instructional Staff	3,512,393
2300 Support Services - Administration	4,588,987
2400 Support Services - Pupil Health	666,959
2500 Support Services - Business	1,314,660
2600 Operation and Maintenance of Plant Services	4,763,923
2700 Student Transportation Services	2,012,316
2800 Support Services - Central	470,260
2900 Other Support Services	12,000
Total Support Services	**$20,353,125**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,122,355
Total Operation of Non-Instructional Services	**$1,122,355**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	158,000
Total Facilities Acquisition, Construction and Improvement Services	**$158,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,977,538
5200 Interfund Transfers - Out	1,375,000
5900 Budgetary Reserve	500,000
Total Other Expenditures and Financing Uses	**$4,852,538**
Total Estimated Expenditures and Other Financing Uses	**$56,237,664**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	11,676,942
200 Personnel Services - Employee Benefits	7,460,390
300 Purchased Professional and Technical Services	8,875
400 Purchased Property Services	12,200
500 Other Purchased Services	429,415
600 Supplies	229,969
700 Property	9,600
800 Other Objects	9,174
Total Regular Programs - Elementary / Secondary	**$19,836,565**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,070,758
200 Personnel Services - Employee Benefits	2,881,058
300 Purchased Professional and Technical Services	934,000
500 Other Purchased Services	768,000
600 Supplies	31,250
Total Special Programs - Elementary / Secondary	**$8,685,066**
1300 Vocational Education	
100 Personnel Services - Salaries	522,375
200 Personnel Services - Employee Benefits	292,004
400 Purchased Property Services	4,050
500 Other Purchased Services	350,000
600 Supplies	48,300
700 Property	3,800
Total Vocational Education	**$1,220,529**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,700
200 Personnel Services - Employee Benefits	2,786
Total Other Instructional Programs - Elementary / Secondary	**$9,486**
Total Instruction	**$29,751,646**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,828,616
200 Personnel Services - Employee Benefits	1,079,317
300 Purchased Professional and Technical Services	11,800
500 Other Purchased Services	8,100
600 Supplies	81,200
800 Other Objects	2,594
Total Support Services - Students	**$3,011,627**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,437,883
200 Personnel Services - Employee Benefits	824,256
300 Purchased Professional and Technical Services	514,600

Description	Amount
400 Purchased Property Services	7,000
500 Other Purchased Services	33,050
600 Supplies	663,554
700 Property	30,000
800 Other Objects	2,050
Total Support Services - Instructional Staff	**$3,512,393**
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,154,759
200 Personnel Services - Employee Benefits	1,339,513
300 Purchased Professional and Technical Services	685,200
500 Other Purchased Services	288,100
600 Supplies	76,325
800 Other Objects	45,090
Total Support Services - Administration	**$4,588,987**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	380,265
200 Personnel Services - Employee Benefits	258,794
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	500
600 Supplies	12,000
800 Other Objects	400
Total Support Services - Pupil Health	**$666,959**
2500 Support Services - Business	
100 Personnel Services - Salaries	617,231
200 Personnel Services - Employee Benefits	374,344
300 Purchased Professional and Technical Services	249,485
400 Purchased Property Services	40,000
500 Other Purchased Services	6,900
600 Supplies	25,700
800 Other Objects	1,000
Total Support Services - Business	**$1,314,660**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,754,151
200 Personnel Services - Employee Benefits	1,223,272
300 Purchased Professional and Technical Services	196,400
400 Purchased Property Services	642,700
500 Other Purchased Services	69,500
600 Supplies	746,400
700 Property	131,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	**$4,763,923**
2700 Student Transportation Services	
500 Other Purchased Services	2,012,316
Total Student Transportation Services	**$2,012,316**

Description	Amount
2800 Support Services - Central	
100 Personnel Services - Salaries	264,136
200 Personnel Services - Employee Benefits	138,124
600 Supplies	68,000
Total Support Services - Central	**$470,260**
2900 Other Support Services	
500 Other Purchased Services	12,000
Total Other Support Services	**$12,000**
Total Support Services	**$20,353,125**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	563,076
200 Personnel Services - Employee Benefits	292,904
300 Purchased Professional and Technical Services	76,700
500 Other Purchased Services	78,000
600 Supplies	68,950
700 Property	21,500
800 Other Objects	21,225
Total Student Activities	**$1,122,355**
Total Operation of Non-Instructional Services	**$1,122,355**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	158,000
Total Facilities Acquisition, Construction and Improvement Services	**$158,000**
Total Facilities Acquisition, Construction and Improvement Services	**$158,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	572,538
900 Other Uses of Funds	2,405,000
Total Debt Service / Other Expenditures and Financing Uses	**$2,977,538**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,375,000
Total Interfund Transfers - Out	**$1,375,000**
5900 Budgetary Reserve	
800 Other Objects	500,000
Total Budgetary Reserve	**$500,000**
Total Other Expenditures and Financing Uses	**$4,852,538**
TOTAL EXPENDITURES	**$56,237,664**

Cash and Short-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	21,416,205	21,416,205
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	177,001	177,001
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	106,283	106,283
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	120,119	120,119
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$21,819,608**	**$21,819,608**

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	**$21,819,608**	**$21,819,608**

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
General Fund		
0510 Bonds Payable	26,490,249	24,085,249
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	3,444,935	3,444,935
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,467,558	3,467,558
0599 Other Noncurrent Liabilities		
Total General Fund	**$33,402,742**	**$30,997,742**
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	**$33,402,742**	**$30,997,742**

Short-Term Payables	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	**$33,402,742**	**$30,997,742**

Account	Description	Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	
0830	Committed Fund Balance	15,026,511
0840	Assigned Fund Balance	
0850	Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$15,026,511**
5900	**Budgetary Reserve**	**500,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$15,526,511**