July 6, 2026 Special Board Meeting

Monday, July 6, 2026 7:00 PM
District Board Room, 1000 Union Street, Lehighton, PA 18235

1.	**Opening Exercises**	**Speaker(s):** Board President
1.1.	Call to Order	**Speaker(s):** Board President
1.2.	Opening Exercises	**Speaker(s):** Board President
1.3.	Roll Call	**Speaker(s):** Board Secretary
1.4.	Purpose of Special Board Meeting	**Speaker(s):** Board President
1.5.	Public Comment - *Only on the Board's Proposed Approval of the Agenda as Presented or as Modified*	**Speaker(s):** Board President
1.6.	Approval of Agenda	**Speaker(s):** Board President
1.7.	Public Comment - *Traditional Public Comment Period on Agenda Items Only*	**Speaker(s):** Board President
2.	**Action Items**	**Speaker(s):** Board President
2.1.	Resolution Ratifying and Readopting the 2026-2027 General Fund Budget and Tax Resolution	
2.2.	Homestead/Farmstead Exclusion Resolution	
3.	**Communications**	**Speaker(s):** Board President
3.1.	Board Comment	
3.2.	Public Comment	**Speaker(s):** Board President
3.3.	Adjournment	**Speaker(s):** Board President

RESOLUTION

RESOLUTION OF THE BOARD OF DIRECTORS
OF THE LEHIGHTON AREA SCHOOL DISTRICT
RATIFYING, CONFIRMING, AND READOPTING THE
2026-2027 GENERAL FUND BUDGET AND TAX RESOLUTION

Adopted at Special Meeting of the Board of Directors

July 6, 2026

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE LEHIGHTON AREA SCHOOL DISTRICT, CARBON COUNTY, PENNSYLVANIA, A THIRD-CLASS SCHOOL DISTRICT, RATIFYING, CONFIRMING, AND READOPTING THE 2026-2027 GENERAL FUND BUDGET IN THE AMOUNT OF $51,512,855 IN EXPENDITURES AND $51,443,380 IN REVENUES, TOGETHER WITH THE 2026-2027 TAX RESOLUTION LEVYING A REAL ESTATE TAX AT THE RATE OF 53.6751 MILLS, AND MAKING CERTAIN FINDINGS OF FACT AND CONCLUSIONS OF LAW REGARDING COMPLIANCE WITH SECTIONS 671, 687, AND 688 OF THE PENNSYLVANIA PUBLIC SCHOOL CODE OF 1949, AS AMENDED.

RECITALS

WHEREAS, the Lehighton Area School District (the "District") is a third-class school district organized and existing under the laws of the Commonwealth of Pennsylvania, located in Carbon County, with its administrative offices at 1000 Union Street, Lehighton, PA 18235; and

WHEREAS, under Section 687 of the Pennsylvania Public School Code of 1949, as amended, 24 P.S. § 6-687, the Board of School Directors of each school district is required to prepare a proposed budget at least thirty (30) days prior to adoption of the final budget, to make such proposed budget available for public inspection at least twenty (20) days prior to the date set for final adoption, and to give at least ten (10) days' public notice of its intent to adopt the final budget; and

WHEREAS, Section 688 of the Public School Code, 24 P.S. § 6-688, limits the approval of real property tax rate increases where the estimated ending unreserved, undesignated (unassigned) fund balance exceeds certain statutory percentages based on district expenditure levels; and

WHEREAS, Section 671(b) of the Public School Code, 24 P.S. § 6-671(b), provides that in school districts of the second, third, or fourth class, where the basic education funding legislation has not been enacted by June 15, the board of school directors shall adopt its budget no later than fifteen (15) days after the date of enactment of such legislation; and

WHEREAS, the District's adjusted Act 1 Index for the 2026-2027 fiscal year is 4.8%, and the proposed millage increase of 0.9087 mills (from 52.7664 to 53.6751) represents an increase within the Act 1 Index, thereby not requiring voter approval or an exception under Act 1 of 2006; and

WHEREAS, on April 13, 2026, the District conducted a public advertised Workshop Committee Budget Update at which the Administration presented long-term financial forecasting, historical financial trends, multi-year projections, and various tax scenarios including Act 1 Index scenarios, all of which were available to the public and members of the Board (Exhibit N); and

WHEREAS, on May 11, 2026, the District conducted a public Budget Update workshop at which the Administration presented a refined budget, including finalized healthcare rate increases of 11.5%, student placement costs, and deficit scenarios comparing 0%, 2.8%, 3.8%, and 4.8% tax hike scenarios, and the Board established a timeline requiring Proposed Final Budget approval by May 26, 2026, and Final Budget approval by June 22, 2026 (Exhibit N); and

WHEREAS, on May 21, 2026, the PDE 2028 Proposed Final Budget was prepared by EDM (Matt Lentz, CEO & Founder) in the uniform form prescribed by the Pennsylvania Department of Education (printed 5/21/2026 at 9:35:50 AM) and transmitted to the District (Exhibit J); and

WHEREAS, on May 22, 2026, the Proposed Final Budget in PDE 2028 format was posted on the District's BoardDocs system and made available for public inspection, as certified by the District's Business Administrator and Board Secretary, thereby commencing the statutory twenty (20) day public inspection period required by 24 P.S. § 6-687(a)(2)(i) (Exhibits A, B, and M); and

WHEREAS, on May 22, 2026, at 5:39 PM, Janine Partenio emailed the Board of Directors with the agenda for the May 26, 2026 meeting, which included the Proposed Final Budget approval (Exhibit B); and

WHEREAS, on May 26, 2026, at a duly advertised public meeting of the Board of Directors commencing at 7:00 PM, the Board approved the 2026-2027 Proposed Final Budget as presented in PDE 2028 format, upon a MOTION by J. Glaush, SECONDED by L. Frey, by a vote of YES-6, NO-2, ABSENT-1, ABSTENTIONS-0 (Exhibit C); and

WHEREAS, following Board approval of the Proposed Final Budget on May 26, 2026, the PDE 2028 document was duly executed (Exhibit D); and

WHEREAS, on May 28, 2026, the Certification of Estimated Ending Fund Balance required by 24 P.S. § 6-688 was signed, certifying that the District's Total Budgeted Expenditures are $52,120,535, the Estimated Ending Unassigned Fund Balance is $3,916,695, representing 7.51% of total budgeted expenditures, which is within the statutory limit of 8.0% applicable to districts with total budgeted expenditures of $19,000,000 or more (Exhibit L); and

WHEREAS, on May 28, 2026, the Certification for Public Inspection required by 24 P.S. § 6-687(a)(1) was signed, confirming that the proposed budget was made available for public inspection as required by law (Exhibit M); and

WHEREAS, on June 8, 2026, the District conducted a public Workshop Meeting providing a 2026-2027 Budget Update, solidifying proposed budget items and outlining anticipated revenue and expenditure shifts ahead of final approval, and proposing a 3.5% tax increase (Exhibit N); and

WHEREAS, on June 19, 2026, an updated version of the PDE 2028 was provided by EDM reflecting permissible revisions and changes contemplated by Section 687(b) of the Public School Code, which authorizes the board of school directors to make revisions and changes to the proposed budget prior to adopting the final budget (Exhibit K); and

WHEREAS, the proposed budget was prepared on May 21, 2026, which is more than thirty (30) days prior to the final adoption date of June 22, 2026 (32 days), thereby satisfying the requirement of 24 P.S. § 6-687(a)(1) that the board prepare the proposed budget "at least thirty (30) days prior to the date set for the adoption of the budget"; and

WHEREAS, the proposed budget was made available for public inspection on May 22, 2026, which is thirty-one (31) days prior to the final adoption date of June 22, 2026, thereby satisfying the requirement of 24 P.S. § 6-687(a)(2)(i) that the proposed budget "shall be made available for public inspection at the administrative office of the school board and at each school building within the district for a period of not less than twenty (20) days prior to the date set for adoption of the budget"; and

WHEREAS, the Board finds that any revisions reflected in the June 19, 2026 updated PDE 2028 document constitute permissible "revisions and changes" within the meaning of 24 P.S. § 6-687(b), which expressly provides that "[t]he board of school directors may make revisions and changes in the proposed budget before adopting the budget as the final budget for the ensuing fiscal year"; and

WHEREAS, on June 22, 2026, at a duly advertised public meeting of the Board of Directors commencing at 7:00 PM, the Board considered the Final 2026-2027 General Fund Budget (Exhibit E); and

WHEREAS, during the June 22, 2026 meeting, Board member D. Bradley raised concerns regarding the budget process and moved to table the vote for at least thirty (30) days; and

WHEREAS, Solicitor B. Shore, attending the June 22, 2026 meeting via Google Meet, clarified that under Section 6-687 of the Public School Code, a budget must be prepared thirty (30) days in advance and posted for at least twenty (20) days prior to final adoption, but that a preliminary board vote approving the proposed budget is not a statutory prerequisite for the budget to qualify as a "proposed budget" under the Code; and

WHEREAS, J. Partenio and B. Bowes verified at the June 22, 2026 meeting that the budget had been prepared and posted on BoardDocs on May 22, 2026, confirming that the proposed budget had been publicly available for thirty-one (31) days prior to the June 22 adoption date (Exhibit F); and

WHEREAS, the motion to table failed by a vote of YES-2, NO-7, ABSENT-0, ABSTENTIONS-0; and

WHEREAS, the Final 2026-2027 General Fund Budget was thereupon adopted by the Board on June 22, 2026, upon a MOTION by H. Neff, SECONDED by W. Howland, by a roll call vote of YES-6 (Tkach, Frey, Hartley, Howland, Neff, Matika), NO-3 (Beers, Bradley, Glaush), ABSENT-0, ABSTENTIONS-0, with the budget providing for Revenues of $51,443,380, Expenditures of $51,512,855, and Property Taxes at 53.6751 Mills (an increase of 0.9087 mills) (Exhibit E); and

WHEREAS, simultaneously with the adoption of the Final Budget on June 22, 2026, the Board adopted a Tax Resolution levying the following taxes for the 2026-2027 fiscal year (Exhibit P): (a) Real estate tax at 53.6751 mills ($53.68 per $1,000 assessed valuation), an increase of 0.9087 mills; (b) 2% discount on all taxes paid by September 30, 2026, and 10% penalty on taxes unpaid by November 30, 2026; (c) Delinquent date for real estate taxes of December 31, 2026, pursuant to Act 169 of 1999; (d) Per Capita Tax (Section 679) at $5.00; (e) Per Capita Tax (Act 511) at $10.00; (f) Occupation Tax at 25 mills; (g) Earned Income Tax at 1%; and (h) Real Estate Transfer Tax at 1%; and

WHEREAS, Board Secretary Rebecca Karpowicz duly certified the minutes of the June 22, 2026 Board Meeting (Exhibit E); and

WHEREAS, following the June 22, 2026 vote, a community member (R. Bowman) raised certain objections regarding the budget adoption process, asserting that the District failed to comply with the notice and public inspection requirements of 24 P.S. § 6-687; and

WHEREAS, the District's Solicitor, Jeffrey Sultanik, Esq., of McNees Wallace & Nurick LLC, conducted a thorough legal review of the budget adoption process and the objections raised, and provided his legal analysis and recommendations to the Board; and

WHEREAS, with respect to the objection that the District did not provide ten (10) days' public notice before the June 22, 2026 vote as required by 24 P.S. § 6-687, the Board finds that out of an abundance of caution, and without conceding any deficiency in the June 22, 2026 proceedings, this Resolution serves to ratify, confirm, and readopt the budget following proper notice and advertisement, thereby curing any arguable procedural deficiency and rendering such objection moot; and

WHEREAS, with respect to the objection regarding the twenty (20) day public inspection requirement, the Board finds that the operative proposed budget in PDE 2028 uniform form was prepared on May 21, 2026, posted on BoardDocs and made available for public inspection on May 22, 2026, and remained continuously available for thirty-one (31) days prior to the June 22, 2026 adoption date, thereby fully satisfying 24 P.S. § 6-687(a)(2)(i); and

WHEREAS, with respect to the objection regarding the thirty (30) day "material revision" theory, the Board finds that the proposed budget was prepared on May 21, 2026 (32 days before adoption), and that any subsequent revisions reflected in the June 19, 2026 updated PDE 2028 document are expressly authorized by 24 P.S. § 6-687(b), which contemplates that a board "may make revisions and changes in the proposed budget before adopting the budget as the final budget"; and

WHEREAS, the Board finds that the Fund Balance Certification required by 24 P.S. § 6-688 demonstrates that the District's estimated ending unassigned fund balance of $3,916,695, representing 7.51% of total budgeted expenditures of $52,120,535, is within the statutory limit of 8.0% applicable to school districts with total budgeted expenditures of $19,000,000 or more, thereby authorizing the proposed real property tax rate increase (Exhibit L); and

WHEREAS, to the extent this Resolution is adopted after June 30, 2026, the Board finds authority under 24 P.S. § 6-671(b), which provides that in school districts of the second, third, or fourth class, where the General Assembly has not enacted basic education funding legislation by June 15, the board of school directors shall adopt its budget no later than fifteen (15) days after the date of enactment of such legislation, and the Board further finds that this ratification, confirmation, and readoption is undertaken out of an abundance of caution to create a clean and unassailable public record regardless of whether the June 22, 2026 adoption was procedurally sufficient; and

WHEREAS, the District has obtained proof of publication for all Board meetings relevant to the budget process, including the July 6, 2026 Special Meeting, which was duly advertised in the Times News newspaper (Exhibits H and I); and

WHEREAS, throughout the budget process, the District maintained public transparency by posting budget information on the District's public website, conducting multiple public workshops and presentations (April 13, May 11, and June 8, 2026), and making all budget documents available for public review (Exhibits N and O); and

WHEREAS, the Board of Directors desires to ratify, confirm, and readopt the 2026-2027 General Fund Budget and Tax Resolution to create a clean, complete, and unassailable public record that documents full compliance with all applicable statutory requirements, forecloses any arguable procedural challenge, and ensures the continued orderly financial operation of the District.

OPERATIVE PROVISIONS

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Lehighton Area School District, Carbon County, Pennsylvania, at a duly advertised Special Meeting held on July 6, 2026, as follows:

1. **Findings of Fact.** The Board hereby finds and determines that the Recitals set forth above are true and correct and are incorporated herein by reference as findings of fact of this Board.

2. **Ratification and Confirmation.** The Board hereby ratifies, confirms, and affirms the actions taken at its June 22, 2026 meeting in adopting the 2026-2027 General Fund Budget with Revenues of $51,443,380 and Expenditures of $51,512,855, and the Tax Resolution levying a real estate tax at the rate of 53.6751 mills (an increase of 0.9087 mills, representing $53.68 per $1,000 of assessed valuation).

3. **Readoption of Budget.** The Board hereby readopts, in its entirety, the 2026-2027 General Fund Budget as set forth in the PDE 2028 document (Exhibit K) and as originally adopted on June 22, 2026 (Exhibit E), with total budgeted revenues of $51,443,380 and total budgeted expenditures of $51,512,855.

4. **Readoption of Tax Resolution.** The Board hereby readopts, in its entirety, the 2026-2027 Tax Resolution (Exhibit P), levying the following taxes for the fiscal year beginning July 1, 2026:

   (a) Real estate tax at the rate of 53.6751 mills (an increase of 0.9087 mills), equal to $53.68 per $1,000 of assessed valuation;

   (b) A discount of 2% on all taxes paid on or before September 30, 2026, and a penalty of 10% added to all taxes remaining unpaid after November 30, 2026;

   (c) A delinquent date for real estate taxes of December 31, 2026, pursuant to Act 169 of 1999;

(d) Per Capita Tax pursuant to Section 679 of the Public School Code at the rate of $5.00;

(e) Per Capita Tax pursuant to Act 511 at the rate of $10.00;

(f) Occupation Tax at the rate of 25 mills;

(g) Earned Income Tax at the rate of 1%; and

(h) Real Estate Transfer Tax at the rate of 1%.

5. **Statutory Compliance Findings.** The Board hereby finds and determines that:

   (a) The thirty (30) day preparation requirement of 24 P.S. § 6-687(a)(1) was satisfied, as the proposed budget in PDE 2028 uniform form was prepared on May 21, 2026, which is thirty-two (32) days prior to the original June 22, 2026 adoption date and forty-six (46) days prior to the July 6, 2026 readoption date;

   (b) The twenty (20) day public inspection requirement of 24 P.S. § 6-687(a)(2)(i) was satisfied, as the proposed budget was made available for public inspection on BoardDocs on May 22, 2026, which is thirty-one (31) days prior to the original June 22, 2026 adoption date and forty-five (45) days prior to the July 6, 2026 readoption date;

   (c) The ten (10) day public notice requirement of 24 P.S. § 6-687 has been satisfied with respect to this July 6, 2026 Special Meeting, as the District caused notice to be published in the Times News newspaper in compliance with applicable law (Exhibit I);

   (d) The fund balance certification required by 24 P.S. § 6-688 demonstrates that the District's estimated ending unassigned fund balance of $3,916,695 (7.51% of total budgeted expenditures of $52,120,535) is within the statutory limit of 8.0% applicable to districts with total budgeted expenditures of $19,000,000 or more (Exhibit L); and

   (e) Any revisions to the proposed budget reflected in the June 19, 2026 updated PDE 2028 document constitute permissible revisions and changes authorized by 24 P.S. § 6-687(b).

6. **Authority for Post-June 30 Action.** To the extent this readoption occurs after June 30, 2026, the Board finds authority in 24 P.S. § 6-671(b), which permits school districts of the second, third, or fourth class to adopt their budgets after the last day of June where the General Assembly has not enacted basic education funding legislation by June 15. The Board further finds that this ratification and readoption is undertaken out of an abundance of caution to create a complete and unassailable public record, and that the June 22, 2026 adoption remains in full force and effect to the extent it was procedurally valid.

7. **Authorization to Execute Documents.** The Superintendent, Board Secretary, and Business Administrator are hereby authorized and directed to execute all documents and instruments necessary or appropriate to effectuate the intent of this Resolution, including but not limited to submitting the final budget and all required certifications to the Pennsylvania Department of Education, filing all necessary tax certifications with the Carbon County Assessment Office and tax collectors, and executing any additional forms or documents required by PDE or any other governmental agency.

8. **Direction to Submit to PDE.** The Superintendent and Business Administrator are hereby directed to submit the 2026-2027 General Fund Budget in PDE 2028 format (Exhibit K) to the Pennsylvania Department of Education in accordance with all applicable deadlines and requirements.

9. **Exhibits Incorporated.** The following Exhibits, attached hereto, are incorporated by reference as part of this Resolution and constitute the official record of the budget adoption process:

    Exhibit A: May 22, 2026 BoardDocs posting of the Proposed Final Budget (metadata evidence)

    Exhibit B: Email to Board of Directors regarding budget approval online in BoardDocs

    Exhibit C: Minutes of the May 26, 2026 Board Meeting (including Proposed Final Budget approval)

    Exhibit D: Executed PDE 2028 document following Board approval of Proposed Final Budget

    Exhibit E: Certification of the Minutes of the June 22, 2026 Board Meeting (including Final Budget approval and roll call vote)

    Exhibit F: Recording of the June 22, 2026 Board Meeting (Budget Approval at approximately 1:30-1:40)

    Exhibit G: Email to Board on Final Budget posting for approval

    Exhibit H: Proof of publication for all Board Meetings

    Exhibit I: Proof of publication for July 6, 2026 Special Meeting

    Exhibit J: PDE 2028 - May 21, 2026 version

    Exhibit K: PDE 2028 - June 19, 2026 version (Final Version)

    Exhibit L: Fund Balance Certification (24 PS 6-688)

Exhibit M: Certification for Public Inspection (24 PS 6-687(a)(1))

Exhibit N: Public workshop presentations on budget (April 13, May 11, June 8, 2026)

Exhibit O: District public website budget information

Exhibit P: 2026-2027 Budget and Tax Resolution with tax levy details

10. **Severability.** If any provision of this Resolution, or the application thereof to any person or circumstance, is held invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect any other provision or application of this Resolution which can be given effect without the invalid or unconstitutional provision or application, and to this end, the provisions of this Resolution are declared to be severable.

11. **Effective Date.** This Resolution shall take effect immediately upon adoption. The 2026-2027 General Fund Budget and Tax Resolution, as ratified, confirmed, and readopted herein, shall be effective for the fiscal year commencing July 1, 2026.

12. **Repealer.** All prior resolutions or parts thereof inconsistent with the provisions of this Resolution are hereby repealed to the extent of such inconsistency.

DULY ADOPTED at a Special Meeting of the Board of Directors of the Lehighton Area School District, duly advertised and held on July 6, 2026, by a vote of _____ in favor, _____ opposed, _____ absent, and _____ abstentions.

LEHIGHTON AREA SCHOOL DISTRICT

Board of Directors

____

Alex Matika
Board President

____

Rebecca Karpowicz
Board Secretary

ATTEST:

Jason Moser
Superintendent

SOLICITOR'S CERTIFICATION

I, Jeffrey Sultanik, Esq., Solicitor for the Lehighton Area School District, do hereby certify that this Resolution was duly adopted in accordance with applicable law at a Special Meeting of the Board of Directors held on July 6, 2026, that proper notice of such meeting was given, and that a quorum was present throughout the proceedings.

Jeffrey Sultanik, Esq.
Solicitor, Lehighton Area School District McNees Wallace & Nurick LLC

BOARD SECRETARY'S CERTIFICATION

I, Rebecca Karpowicz, Board Secretary for the Lehighton Area School District, do hereby certify that this Resolution was duly adopted in accordance with applicable law at a Special Meeting of the Board of Directors held on July 6, 2026, that proper notice of such meeting was given, and that a quorum was present throughout the proceedings.

Rebecca Karpowicz, Board Secretary
Lehighton Area School District

Exhibit A:

May 22, 2026 BoardDocs posting of the Proposed Final Budget (metadata evidence)

Agenda Item Details

Meeting	May 26, 2026 - BOARD MEETING - AGENDA
Category	Financial Matters
Subject	2026-2027 Proposed Final Budget
Access	Public
Type	Action, Discussion, Information, Presentation
Recommended Action	MOTION by , SECONDED by , to approve the 2026-2027 proposed version final budget as presented in PDE 2028 format. The proposed version must be approved and posted for 30 days prior to final approval.

Public Content

GFBPackage 5-21-26.PDF (1,270 KB)

Administrative Content

Executive Content

Last Modified by Janine Partenio on May 22, 2026

Exhibit B:

Email to Board of Directors regarding budget approval online in BoardDocs

Exhibit C:

Minutes of the May 26, 2026 Board Meeting (including Proposed Final Budget approval)

Exhibit D:

Executed PDE 2028 document following Board approval of Proposed Final Budget

Exhibit E:

[Certification of Minutes of the June 22, 2026 Board Meeting (including Final Budget approval and roll call vote)]

Exhibit F:

Recording/certification of the June 22, 2026 Board Meeting (Budget Approval at approximately 1:30-1:40)

Exhibit G:

Email to Board on Final Budget posting for approval

Exhibit H:

Proof of publication for all Board Meetings

Exhibit I:

[Proof of publication for July 6, 2026 Special Meeting]

Exhibit J:

PDE 2028 - May 21, 2026 version

Exhibit K:

PDE 2028 - June 19, 2026 version (Final Version)

Exhibit L:

Fund Balance Certification (24 PS 6-688)

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2026-2027 GENERAL FUND BUDGET
24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Lehighton Area SD	Carbon	121135503

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	$51512855
Ending Unassigned Fund Balance	$3487007
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.76%

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

DUE DATE: AUGUST 15, 2026

Found on the District Website at **2026-2027 Final Budget - For Board Approval July 6, 2026**

Exhibit M:

Certification for Public Inspection (24 PS 6-687(a)(1))

FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Lehighton Area SD	Carbon	121135503

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
	5/28/26

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

Printed 5/21/2026 9:35:52 AM

Found on the District website at **2026-2027 Proposed Final Budget - Approved May 26, 2026**

Exhibit N:

Public workshop presentations on budget (April 13 Presentation, May 11 Presentation, June 8, 2026 Presentation)

Exhibit O:

District public website budget information

Exhibit P:

[2026-2027 Budget and Tax Resolution with tax levy details]

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required | Date

Secretary of the Board - Original Signature Required | Date

Chief School Administrator - Original Signature Required | Date

Matthew Lentz
Contact Person

(610)377-4490 Extn :
Telephone Extension

mlentz@lehighton.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 :
Lehighton Area SD	Carbon	121135503

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	$51512855
Ending Unassigned Fund Balance	$3487007
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.76%

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

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 :	County :	AUN Number :
Lehighton Area SD	Carbon	121135503

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

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

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: $50,566.82 C x 2%: $41,633.96	Homesteads cannot receive an exclusion that exceeds the assessed value. The balance from those properties is redistributed to the remaining properties.
5210	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1200, Object 100: $2,497,257.00 Function 1200, Object 200: $2,717,929.00	District makes HSA contributions above salaries and deferred compensation payments on leave.
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: $168,406.00 Function 2400, Object 200: $195,522.00	District makes HSA contributions above salaries and deferred compensation payments on leave.
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: $205,844.00 Function 2500, Object 200: $212,070.00	District makes HSA contributions above salaries and deferred compensation payments on leave.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Unanticipated expenditures
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.	Bond rating and cash flow needs. The District anticipates a deficit with the 2025-2026 budget which will require unassigned fund balance utilization.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for pension liabilities, technology, medical insurance, capital expenditures and curriculum purchases.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	23,982	
0820 Restricted Fund Balance	849,456	
0830 Committed Fund Balance		
0840 Assigned Fund Balance	4,977,189	
0850 Unassigned Fund Balance	4,573,578	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$9,550,767**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	25,334,026	
7000 Revenue from State Sources	25,348,419	
8000 Revenue from Federal Sources	760,935	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$51,443,380**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$60,994,147**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	18,908,428
6113 Public Utility Realty Taxes	21,000
6114 Payments in Lieu of Current Taxes - State / Local	5,881
6120 Current Per Capita Taxes, Section 679	46,120
6140 Current Act 511 Taxes - Flat Rate Assessments	46,120
6150 Current Act 511 Taxes - Proportional Assessments	3,560,045
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,126,056
6500 Earnings on Investments	790,592
6700 Revenues from LEA Activities	64,026
6800 Revenues from Intermediary Sources / Pass-Through Funds	481,475
6910 Rentals	8,099
6920 Contributions and Donations from Private Sources	50,000
6960 Services Provided Other Local Governmental Units / LEAs	43,635
6990 Refunds and Other Miscellaneous Revenue	182,549
REVENUE FROM LOCAL SOURCES	**$25,334,026**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,636,600
7160 Tuition for Orphans Subsidy	65,000
7271 Special Education funds for School-Aged Pupils	2,458,280
7292 Pre-K Counts	215,000
7311 Pupil Transportation Subsidy	769,677
7312 Nonpublic and Charter School Pupil Transportation Subsidy	4,235
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	667,085
7330 Health Services (Medical, Dental, Nurse, Act 25)	39,000
7340 State Property Tax Reduction Allocation	2,081,698
7360 Safe Schools	50,000
7531 Ready to Learn-Foundation	2,072,645
7532 Ready to Learn-Adequacy Supplement	849,220
7810 State Share of Social Security and Medicare Taxes	796,735
7820 State Share of Retirement Contributions	3,643,244
REVENUE FROM STATE SOURCES	**$25,348,419**
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	630,344
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	71,937

	Amount
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	51,023
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,631
REVENUE FROM FEDERAL SOURCES	**$760,935**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**51,443,380**

Act 1 Index (current): 4.8%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$18,908,428**	
Amount of Tax Relief for Homestead Exclusions	**$2,081,698**	
Total Approx. Tax Revenue:	**$20,990,126**	
Approx. Tax Levy for Tax Rate Calculation:	**$21,639,759**	

		Carbon	**Total**
I.	**2025-26 Data**		
	a. Assessed Value	$399,459,008	$399,459,008
	b. Real Estate Mills	51.8600	
	2026-27 Data		
	c. 2024 STEB Market Value	$1,247,652,932	$1,247,652,932
	d. Assessed Value	$403,161,966	$403,161,966
	e. Assessed Value of New Constr/ Renov	$0	$0
II.	**2025-26 Calculations**		
	f. 2025-26 Tax Levy	$20,715,944	$20,715,944
	(a * b)		
	2026-27 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2025-26 Tax Levy	$20,715,944	$20,715,944
	(f Total * g)		
	i. Base Mills Subject to Index	51.8600	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
III.	**Calculation of Tax Rates and Levies Generated**		
	j. Weighted Avg. Collection Percentage	96.67844%	96.67844%
	k. Tax Levy Needed	$21,639,759	$21,639,759
	(Approx. Tax Levy * g)		
	l. 2026-27 Real Estate Tax Rate	**53.6751**	
	(k / d * 1000)		
	m. Tax Levy Generated by Mills	$21,639,759	$21,639,759
	(l / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		$19,558,061
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		$18,908,428
	(n * Est. Pct. Collection)		

Act 1 Index (current): **4.8%**

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$18,908,428**
Amount of Tax Relief for Homestead Exclusions	**$2,081,698**
Total Approx. Tax Revenue:	**$20,990,126**
Approx. Tax Levy for Tax Rate Calculation:	**$21,639,759**

		Carbon	**Total**
	Index Maximums		
	p. Maximum Mills Based On Index	54.3492	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	$21,911,530	$21,911,530
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If l > p Then No)		
	t. Tax Levy In Excess of Index	$0	$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	$0	$0
	(t * Est. Pct. Collection)		

	Information Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	$9,260.00	
V.	Number of Homestead/Farmstead Properties	4290	4290
	Median Assessed Value of Homestead Properties		$46,200

Act 1 Index (current): 4.8%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$18,908,428**
Amount of Tax Relief for Homestead Exclusions	**$2,081,698**
Total Approx. Tax Revenue:	**$20,990,126**
Approx. Tax Levy for Tax Rate Calculation:	**$21,639,759**
	Carbon

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	$2,081,698	Lowering RE Tax Rate	$0	$2,081,698
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$2,081,698**

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
Carbon	403,161,966	53.6751	21,639,759						96.67844%		
Totals:	**403,161,966**		**21,639,759**	-	2,081,698	=	19,558,061	X	96.67844%	=	18,908,428

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			46,120
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	$10.00	$0.00	46,120	46,120
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			**46,120**	**46,120**
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%	2,400,000	2,400,000
6152	Current Act 511 Occupation Taxes	25.00000	0.000	795,045	795,045
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	365,000	365,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**3,560,045**	**3,560,045**
	Total Act 511, Current Taxes				**3,606,165**

Act 511 Tax Limit -->	**1,247,652,932 X**	**12**	**14,971,835**
	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									
	Carbon	51.8600	53.6751	3.50%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	4.8%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$10.00	$10.00	0.00%	Yes	4.8%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6152	Current Act 511 Occupation Taxes	25.00000	25.00000	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,796,656
1200 Special Programs - Elementary / Secondary	11,959,247
1300 Vocational Education	1,909,902
1500 Nonpublic School Programs	2,271
1600 Adult Education Programs	183,090
1700 Higher Education Programs for Secondary Students	43,522
1800 Pre-Kindergarten	182,955
Total Instruction	**$34,077,643**
2000 Support Services	
2100 Support Services - Students	1,867,442
2200 Support Services - Instructional Staff	1,331,386
2300 Support Services - Administration	2,467,664
2400 Support Services - Pupil Health	440,485
2500 Support Services - Business	605,114
2600 Operation and Maintenance of Plant Services	3,824,570
2700 Student Transportation Services	1,710,575
2800 Support Services - Central	1,079,623
2900 Other Support Services	23,888
Total Support Services	**$13,350,747**
3000 Operation of Non-Instructional Services	
3200 Student Activities	548,505
3300 Community Services	10,000
Total Operation of Non-Instructional Services	**$558,505**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,475,960
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	**$3,525,960**
Total Estimated Expenditures and Other Financing Uses	**$51,512,855**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,606,153
200 Personnel Services - Employee Benefits	8,005,354
300 Purchased Professional and Technical Services	228,134
400 Purchased Property Services	38,824
500 Other Purchased Services	1,180,137
600 Supplies	669,339
700 Property	58,811
800 Other Objects	9,904
Total Regular Programs - Elementary / Secondary	**$19,796,656**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,497,257
200 Personnel Services - Employee Benefits	2,717,929
300 Purchased Professional and Technical Services	4,468,580
400 Purchased Property Services	1,437
500 Other Purchased Services	2,213,062
600 Supplies	60,300
800 Other Objects	682
Total Special Programs - Elementary / Secondary	**$11,959,247**
1300 Vocational Education	
500 Other Purchased Services	1,909,902
Total Vocational Education	**$1,909,902**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	2,271
Total Nonpublic School Programs	**$2,271**
1600 Adult Education Programs	
500 Other Purchased Services	183,090
Total Adult Education Programs	**$183,090**
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	43,522
Total Higher Education Programs for Secondary Students	**$43,522**
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	94,501
200 Personnel Services - Employee Benefits	75,454
600 Supplies	13,000
Total Pre-Kindergarten	**$182,955**
Total Instruction	**$34,077,643**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	932,840
200 Personnel Services - Employee Benefits	841,596

Description	Amount
300 Purchased Professional and Technical Services	32,600
500 Other Purchased Services	2,612
600 Supplies	30,384
800 Other Objects	27,410
Total Support Services - Students	**$1,867,442**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	669,878
200 Personnel Services - Employee Benefits	596,833
300 Purchased Professional and Technical Services	29,250
500 Other Purchased Services	5,475
600 Supplies	27,950
800 Other Objects	2,000
Total Support Services - Instructional Staff	**$1,331,386**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,260,121
200 Personnel Services - Employee Benefits	1,021,217
300 Purchased Professional and Technical Services	114,500
400 Purchased Property Services	5,000
500 Other Purchased Services	6,000
600 Supplies	33,916
800 Other Objects	26,910
Total Support Services - Administration	**$2,467,664**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	168,406
200 Personnel Services - Employee Benefits	195,522
300 Purchased Professional and Technical Services	50,000
600 Supplies	26,107
800 Other Objects	450
Total Support Services - Pupil Health	**$440,485**
2500 Support Services - Business	
100 Personnel Services - Salaries	205,844
200 Personnel Services - Employee Benefits	212,070
300 Purchased Professional and Technical Services	178,700
600 Supplies	8,500
Total Support Services - Business	**$605,114**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,127,584
200 Personnel Services - Employee Benefits	940,704
300 Purchased Professional and Technical Services	124,433
400 Purchased Property Services	381,871
500 Other Purchased Services	301,200
600 Supplies	838,778
700 Property	105,000
800 Other Objects	5,000
Total Operation and Maintenance of Plant Services	**$3,824,570**

Description	Amount
2700 Student Transportation Services	
500 Other Purchased Services	1,710,575
Total Student Transportation Services	**$1,710,575**
2800 Support Services - Central	
100 Personnel Services - Salaries	236,607
200 Personnel Services - Employee Benefits	227,766
300 Purchased Professional and Technical Services	43,400
400 Purchased Property Services	2,500
500 Other Purchased Services	31,650
600 Supplies	336,500
700 Property	200,000
800 Other Objects	1,200
Total Support Services - Central	**$1,079,623**
2900 Other Support Services	
500 Other Purchased Services	23,888
Total Other Support Services	**$23,888**
Total Support Services	**$13,350,747**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	132,446
200 Personnel Services - Employee Benefits	113,118
300 Purchased Professional and Technical Services	55,828
400 Purchased Property Services	18,700
500 Other Purchased Services	110,922
600 Supplies	80,083
700 Property	7,500
800 Other Objects	29,908
Total Student Activities	**$548,505**
3300 Community Services	
800 Other Objects	10,000
Total Community Services	**$10,000**
Total Operation of Non-Instructional Services	**$558,505**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,575,960
900 Other Uses of Funds	1,900,000
Total Debt Service / Other Expenditures and Financing Uses	**$3,475,960**
5900 Budgetary Reserve	
800 Other Objects	50,000
Total Budgetary Reserve	**$50,000**
Total Other Expenditures and Financing Uses	**$3,525,960**
TOTAL EXPENDITURES	**$51,512,855**

Cash and Short-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	14,001,000	14,001,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	3,065,000	3,065,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	905,000	905,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	686,000	686,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	93,000	93,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$18,750,000**	**$18,750,000**

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	**$18,750,000**	**$18,750,000**

Long-Term Indebtedness	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund		
0510 Bonds Payable	42,750,397	40,812,798
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,780,289	1,780,289
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,725,581	2,725,581
0599 Other Noncurrent Liabilities		
Total General Fund	**$47,256,267**	**$45,318,668**
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	**$47,256,267**	**$45,318,668**

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	**$47,256,267**	**$45,318,668**

Account Description	Amounts
0810 Nonspendable Fund Balance	23,982
0820 Restricted Fund Balance	849,456
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,994,285
0850 Unassigned Fund Balance	3,487,007
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$9,481,292**
5900 Budgetary Reserve	**50,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$10,404,730**

LEHIGHTON AREA SCHOOL DISTRICT

2025-2026 Homestead and Farmstead Exclusion Resolution

RESOLVED, by the Board of School Directors of Lehighton Area School District, that homestead and farmstead exclusion real estate tax assessment reductions are authorized for the school year beginning July 1, 2026, under the provisions of the Homestead Property Exclusion Program Act (part of Act 50 of 1998) and the Taxpayer Relief Act (Act 1 of 2006), as follows:

1. **Aggregate amount available for homestead and farmstead real estate tax reduction.** The following amounts are available for homestead and farmstead real estate tax reduction for the school year beginning July 1, 2026:

   a. **Gambling tax funds.** The Pennsylvania Department of Education (PDE) has notified the School District that PDE will pay to the School District during the school year pursuant to Act 1, 53 P.S. § 6926.505(b), as a property tax reduction allocation funded by gambling tax funds, the amount of $2,051,377

   b. **Philadelphia tax credit reimbursement funds**. PDE has notified the School District that PDE will pay to the School District during the school year pursuant to Act 1, 53 P.S. § 6926.324(3), as reimbursement for Philadelphia tax credits claimed against the School District earned income tax by School District resident taxpayers, the amount of $30,321.27

   c. **Aggregate amount available.** Adding these amounts, the aggregate amount available during the school year for real estate tax reduction is $2,081,698.27

2. **Homestead/farmstead numbers.** Pursuant to Act 50, 54 Pa. C.S. § 8584(i), and Act 1, 53 P.S. § 6926.341(g)(3), the County has provided the School District with a certified report listing approved homesteads and approved farmsteads as follows:

   a. **Homestead property number.** The number of approved homesteads within the School District is 4,263.

   b. **Farmstead property number.** The number of approved farmsteads within the School District is 27.

   c. **Homestead/farmstead combined number.** Adding these numbers, the aggregate number of approved homesteads and approved farmsteads is 4,290.

3. **Real estate tax reduction calculation.** The school board has decided that the homestead exclusion amount and the farmstead exclusion amount shall be equal. Dividing the paragraph 1(c) aggregate amount available during the school year for real estate tax reduction of $2,081,698.27 by the paragraph 2(c) aggregate number of approved homesteads and approved farmsteads of 4,290, the maximum real estate tax reduction amount applicable to each approved homestead and to each approved farmstead is $497.03

Based on calculations provided by the School District Business Office from the best available information, considering the assessed value of approved homesteads and approved farmsteads having an assessed value below the preliminary calculation of the maximum real estate assessed value reduction amount to be established as the homestead exclusion and the farmstead exclusion amount, an additional aggregate amount of $26,694.13 will be available during the school year for real estate tax reduction applicable to approximately 4,290 homesteads and farmsteads, resulting in an additional real estate tax reduction amount available for each homestead and farmstead of $6.22. Adding this additional amount to the preliminary calculation of the maximum real estate tax reduction amount of $496.99, the final maximum real estate tax reduction amount applicable to each approved homestead and to each approved farmstead is $496.99

4. **<u>Homestead exclusion calculation</u>.** Dividing the paragraph 3 maximum real estate tax reduction amount of $496.66 by the School District real estate tax rate of 53.6751 mills (.053671), the maximum real estate assessed value reduction to be reflected on tax notices as a homestead exclusion for each approved homestead is $9,260.00, and the maximum real estate assessed value reduction to be reflected on tax notices as a farmstead exclusion for each approved farmstead is $9,260.00

5. **<u>Homestead/farmstead exclusion authorization – July 1 tax bills</u>.** The tax notice issued to the owner of each approved homestead within the School District shall reflect a homestead exclusion real estate assessed value reduction equal to the lesser of: (a) the County-established assessed value of the homestead, or (b) the paragraph 4 maximum real estate assessed value reduction of $9,260. The tax notice issued to the owner of each approved farmstead within the School District shall reflect an additional farmstead exclusion real estate assessed value reduction equal to the lesser of: (a) the County-established assessed value of the farmstead, or (b) the paragraph 4 maximum real estate assessed value reduction of $9,260. For purposes of this Resolution, "approved homestead" and "approved farmstead" shall mean homesteads and farmsteads listed in the report referred to in paragraph 2 above and received by the School District from the County Assessment Office on or before May 1 pursuant to Act 1, 53 P.S. § 6926.341(g)(3), based on homestead/farmstead applications filed with the County Assessment Office on or before March 1. This paragraph 5 will apply to tax notices issued based on the initial tax duplicate used in issuing initial real estate tax notices for the school year, which will be issued on or promptly after July 1, and will not apply to interim real estate tax bills.

6. **<u>Homestead/farmstead exclusion authorization – interim real estate tax bills</u>.** No homestead or farmstead exclusion will apply to any interim tax bill except an interim tax bill applicable to a property that includes an approved homestead or approved farmstead listed in the report received by the School District from the County Assessment Office on or before May 1, but not included in the tax assessment reflected in the July 1 tax bill for the property. In most cases, the assessment of approved homesteads and approved farmsteads will be reflected in July 1 tax bills. However, in any case when there is an approved homestead or an approved farmstead that is not included in the assessment reflected in the July 1 tax bill, and when an interim real estate tax notice is issued later based on an interim assessment including the approved homestead or approved farmstead, the interim tax notice shall reflect a homestead or farmstead exclusion real estate assessed value reduction calculated under paragraph 5, except that the paragraph 4 maximum real estate assessed value reduction will be prorated in the same manner as the real estate tax is pro rated. Assuming the interim tax notice reflects taxation as of July 1, as will occur in

most such cases, the full amount of the paragraph 4 maximum real estate assessed value reduction will apply. In the extraordinary case where the new interim tax assessment is effective after July 1, the paragraph 4 maximum real estate assessed value reduction will be pro rated in the same manner as the real estate tax reflected in the interim tax bill is pro-rated.

ADOPTED BY A VOTE OF ________ TO ________ BY THE LEHIGHTON AREA BOARD OF SCHOOL DIRECTORS ON JUNE 22, 2026.

__________________________ BOARD SECRETARY