

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

5/18/2026

Date



Secretary of the Board - Original Signature Required

5/18/2026

Date



Chief School Administrator - Original Signature Required

5/18/2026

Date

Patricia W Connolly

Contact Person

(412)344-2099

Extn :

Telephone

Extension

pconnolly@mtlsd.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mt Lebanon SD	COUNTY : Allegheny	AUN : 103026402
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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.

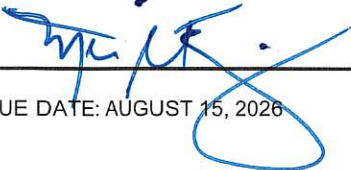
Total Budgeted Expenditures	\$129216926
Ending Unassigned Fund Balance	\$8075429
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.24%

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

Yes

No

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

SIGNATURE OF SUPERINTENDENT 	DATE 5/18/2026
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DUE DATE: AUGUST 15, 2026

FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Mt Lebanon SD	County : Allegheny	AUN Number : 103026402
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/18/2026
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$2,903,783.00 7340 PDE Amount: \$0.00	
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.	For unforeseen expenses including PSERS and OPEB

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year	
810 Nonspendable Fund Balance	46,708
820 Restricted Fund Balance	
830 Committed Fund Balance	
840 Assigned Fund Balance	580,660
850 Unassigned Fund Balance	7,494,769
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year	<u>\$8,075,429</u>
Estimated Revenues And Other Financing Sources	
3000 Revenue from Local Sources	98,906,569
7000 Revenue from State Sources	29,750,243
3000 Revenue from Federal Sources	560,114
3000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$129,216,926</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$137,292,355</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	82,280,721
6113 Public Utility Realty Taxes	75,000
6114 Payments in Lieu of Current Taxes - State / Local	644,472
6140 Current Act 511 Taxes - Flat Rate Assessments	24,995
6150 Current Act 511 Taxes - Proportional Assessments	11,150,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,252,927
6500 Earnings on Investments	2,005,364
6700 Revenues from LEA Activities	182,965
6800 Revenues from Intermediary Sources / Pass-Through Funds	910,641
6910 Rentals	159,000
6940 Tuition from Patrons	170,484
6990 Refunds and Other Miscellaneous Revenue	50,000
REVENUE FROM LOCAL SOURCES	\$98,906,569
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,785,542
7240 Driver Education - Student	10,000
7271 Special Education funds for School-Aged Pupils	3,534,934
7311 Pupil Transportation Subsidy	190,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,494,037
7330 Health Services (Medical, Dental, Nurse, Act 25)	121,527
7340 State Property Tax Reduction Allocation	2,903,783
7360 Safe Schools	198,645
7501 PA Accountability Grants	468,618
7810 State Share of Social Security and Medicare Taxes	2,234,000
7820 State Share of Retirement Contributions	9,809,157
REVENUE FROM STATE SOURCES	\$29,750,243
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	177,122
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	77,149
8516 Title III - Language Instruction for English Learners and Immigrant Students	37,551
8517 Title IV - 21st Century Schools	13,360
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,932
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REVENUE FROM FEDERAL SOURCES	\$560,114
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	129,216,926
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UN: 103026402 Mt Lebanon SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 1 of 3

Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$82,280,721
Amount of Tax Relief for Homestead Exclusions	<u>\$2,903,783</u>
Total Approx. Tax Revenue:	\$85,184,504
Approx. Tax Levy for Tax Rate Calculation:	\$88,021,935

Allegheny

Total

2025-26 Data

a. Assessed Value	\$2,751,405,131	\$2,751,405,131
b. Real Estate Mills	30.9500	

I. 2026-27 Data

c. 2024 STEB Market Value	\$3,452,095,686	\$3,452,095,686
d. Assessed Value	\$2,747,851,761	\$2,747,851,761
e. Assessed Value of New Constr/ Renov	\$0	\$0

2025-26 Calculations

f. 2025-26 Tax Levy (a * b)	\$85,155,989	\$85,155,989
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2026-27 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy (f Total * g)	\$85,155,989	\$85,155,989
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	30.9500	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	96.66648%	96.66648%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$88,021,935	\$88,021,935

I. 2026-27 Real Estate Tax Rate **32.0330**
(k / d * 1000)

l. Tax Levy Generated by Mills (l / 1000 * d)	\$88,021,935	\$88,021,935
m. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$85,118,152
n. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$82,280,721

UN: 103026402 Mt Lebanon SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Printed 5/4/2026 8:58:47 AM

ct 1 Index (current): 4.1%

alculation Method:

Rate

pprox. Tax Revenue from RE Taxes:	\$82,280,721	
mount of Tax Relief for Homestead Exclusions	<u>\$2,903,783</u>	
otal Approx. Tax Revenue:	\$85,184,504	
pprox. Tax Levy for Tax Rate Calculation:	\$88,021,935	
	Allegheny	Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	32.2189	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$88,532,761	\$88,532,761
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	\$10,257.98	
Number of Homestead/Farmstead Properties	8837	8837
Median Assessed Value of Homestead Properties		\$202,300

AUN: 103026402 Mt Lebanon SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Printed 5/4/2026 8:58:47 AM

Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$82,280,721

Amount of Tax Relief for Homestead Exclusions

\$2,903,783

Total Approx. Tax Revenue:

\$85,184,504

Approx. Tax Levy for Tax Rate Calculation:

\$88,021,935

Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$2,903,783

Lowering RE Tax Rate

\$0

\$2,903,783

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$2,903,783

CODE

3111 Current Real Estate Taxes

<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>
Ilegheny	2,747,851,761	32.0330	88,021,935			96.66648%	
otals:	2,747,851,761		88,021,935	2,903,783	= 85,118,152	X 96.66648%	= 82,280,721

	<u>Rate</u>		<u>Tax Levy</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	24,995	24,995
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			24,995	24,995
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%	10,300,000	10,300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	850,000	850,000
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			11,150,000	11,150,000
Total Act 511, Current Taxes				11,174,995
	Act 511 Tax Limit -->	3,452,095,686	X 12	41,425,148
		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> Allegheny	30.9500	32.0330	3.50%	Yes	4.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

Description	Amount
000 Instruction	
1100 Regular Programs - Elementary / Secondary	66,036,825
1200 Special Programs - Elementary / Secondary	14,657,432
1300 Vocational Education	533,475
1400 Other Instructional Programs - Elementary / Secondary	678,860
1600 Adult Education Programs	115,355
Total Instruction	\$82,021,947
000 Support Services	
2100 Support Services - Students	4,349,121
2200 Support Services - Instructional Staff	2,399,939
2300 Support Services - Administration	6,326,019
2400 Support Services - Pupil Health	1,310,057
2500 Support Services - Business	825,313
2600 Operation and Maintenance of Plant Services	11,113,612
2700 Student Transportation Services	2,662,547
2800 Support Services - Central	2,915,967
2900 Other Support Services	88,632
Total Support Services	\$31,991,207
000 Operation of Non-Instructional Services	
3200 Student Activities	2,334,711
3300 Community Services	281,769
Total Operation of Non-Instructional Services	\$2,616,480
000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	12,587,292
Total Other Expenditures and Financing Uses	\$12,587,292
Total Estimated Expenditures and Other Financing Uses	\$129,216,926

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	34,266,280
200 Personnel Services - Employee Benefits	29,109,920
300 Purchased Professional and Technical Services	1,131,806
400 Purchased Property Services	30,390
500 Other Purchased Services	563,367
600 Supplies	911,364
800 Other Objects	23,698
Total Regular Programs - Elementary / Secondary	\$66,036,825
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,126,904
200 Personnel Services - Employee Benefits	2,942,689
300 Purchased Professional and Technical Services	1,748,693
500 Other Purchased Services	2,774,036
600 Supplies	65,110
Total Special Programs - Elementary / Secondary	\$14,657,432
1300 Vocational Education	
500 Other Purchased Services	533,475
Total Vocational Education	\$533,475
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	145,044
200 Personnel Services - Employee Benefits	60,042
300 Purchased Professional and Technical Services	465,774
600 Supplies	8,000
Total Other Instructional Programs - Elementary / Secondary	\$678,860
1600 Adult Education Programs	
100 Personnel Services - Salaries	61,178
200 Personnel Services - Employee Benefits	25,632
400 Purchased Property Services	12,000
500 Other Purchased Services	2,190
600 Supplies	10,250
800 Other Objects	4,105
Total Adult Education Programs	\$115,355
Total Instruction	\$82,021,947
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	3,044,620
200 Personnel Services - Employee Benefits	1,261,705
300 Purchased Professional and Technical Services	1,700
600 Supplies	40,846
800 Other Objects	250
Total Support Services - Students	\$4,349,121

<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,515,802
200 Personnel Services - Employee Benefits	727,092
300 Purchased Professional and Technical Services	18,184
500 Other Purchased Services	37,050
600 Supplies	101,496
800 Other Objects	315
Total Support Services - Instructional Staff	\$2,399,939
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,860,407
200 Personnel Services - Employee Benefits	1,657,169
300 Purchased Professional and Technical Services	368,378
500 Other Purchased Services	300,976
600 Supplies	44,674
800 Other Objects	94,415
Total Support Services - Administration	\$6,326,019
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	912,050
200 Personnel Services - Employee Benefits	377,706
300 Purchased Professional and Technical Services	10,901
400 Purchased Property Services	1,000
600 Supplies	8,400
Total Support Services - Pupil Health	\$1,310,057
2500 Support Services - Business	
100 Personnel Services - Salaries	415,223
200 Personnel Services - Employee Benefits	172,602
300 Purchased Professional and Technical Services	2,150
400 Purchased Property Services	225,338
500 Other Purchased Services	3,500
600 Supplies	6,500
Total Support Services - Business	\$825,313
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,343,237
200 Personnel Services - Employee Benefits	1,823,613
300 Purchased Professional and Technical Services	610,966
400 Purchased Property Services	1,030,295
500 Other Purchased Services	752,196
600 Supplies	2,296,210
700 Property	256,645
800 Other Objects	450
Total Operation and Maintenance of Plant Services	\$11,113,612
2700 Student Transportation Services	
100 Personnel Services - Salaries	513,912
200 Personnel Services - Employee Benefits	212,635
500 Other Purchased Services	1,892,000

Description	Amount
600 Supplies	44,000
Total Student Transportation Services	\$2,662,547
2800 Support Services - Central	
100 Personnel Services - Salaries	672,612
200 Personnel Services - Employee Benefits	357,505
300 Purchased Professional and Technical Services	598,393
400 Purchased Property Services	5,614
500 Other Purchased Services	6,975
600 Supplies	1,250,297
800 Other Objects	24,571
Total Support Services - Central	\$2,915,967
2900 Other Support Services	
500 Other Purchased Services	88,632
Total Other Support Services	\$88,632
Total Support Services	\$31,991,207
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,330,231
200 Personnel Services - Employee Benefits	550,448
300 Purchased Professional and Technical Services	174,579
400 Purchased Property Services	20,747
500 Other Purchased Services	46,792
600 Supplies	185,615
800 Other Objects	26,299
Total Student Activities	\$2,334,711
3300 Community Services	
100 Personnel Services - Salaries	197,719
200 Personnel Services - Employee Benefits	81,550
300 Purchased Professional and Technical Services	2,250
600 Supplies	250
Total Community Services	\$281,769
Total Operation of Non-Instructional Services	\$2,616,480
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	12,587,292
Total Interfund Transfers - Out	\$12,587,292
Total Other Expenditures and Financing Uses	\$12,587,292
TOTAL EXPENDITURES	\$129,216,926

Cash and Short-Term Investments

	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	1,000,000	1,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,100,000	1,100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,100,000	\$2,100,000

Long-Term Investments

	<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		

Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$2,100,000

\$2,100,000

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	90,465,000	81,800,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$90,465,000	\$81,800,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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

\$90,465,000

\$81,800,000

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

\$90,465,000

\$81,800,000

Account Description	Amounts
0810 Nonspendable Fund Balance	46,708
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,075,429
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,075,429
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,122,137