

FINAL GENERAL FUND BUDGET

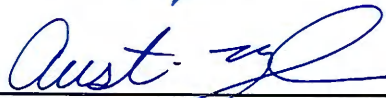
Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/23/2025



President of the Board - Original Signature Required6-23-25

Date

Secretary of the Board - Original Signature Required6-23-25

Date

Chief School Administrator - Original Signature Required6/23/25

DateAustin Blauser

Contact Person(724)637-2117 Extn :2850

Telephone Extensionablauser@moniteau.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2025-2026 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Moniteau SD	COUNTY : Butler	AUN : 104105353
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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 2025-2026 (compared to 2024-2025) ?

Yes ☐
No ☒

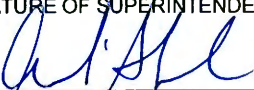
If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$26498870
Ending Unassigned Fund Balance	\$1903729
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.18%

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 6/23/25
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DUE DATE: AUGUST 15, 2025

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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: \$164,313.00 Function 2500, Object 200: \$197,622.00	Board approved Retirement incentives for Retired Business Manager.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	For Emergency Situations beyond district control, Budgetary Reserve could be used.
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.	Unassigned is what will be remaining after fiscal year and that is less than 8% required by law.
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 future Health Insurance increases and OPEB payables.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,486,789
0850 Unassigned Fund Balance	1,938,357
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,425,146</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	8,144,121
7000 Revenue from State Sources	15,535,969
8000 Revenue from Federal Sources	110,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$23,790,090</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$31,215,236</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,602,873
6113 Public Utility Realty Taxes	7,512
6114 Payments in Lieu of Current Taxes - State / Local	8,376
6120 Current Per Capita Taxes, Section 679	27,600
6140 Current Act 511 Taxes - Flat Rate Assessments	53,600
6150 Current Act 511 Taxes - Proportional Assessments	1,265,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	360,000
6500 Earnings on Investments	210,000
6700 Revenues from LEA Activities	13,650
6800 Revenues from Intermediary Sources / Pass-Through Funds	549,285
6910 Rentals	12,500
6920 Contributions and Donations from Private Sources	2,000
6940 Tuition from Patrons	17,939
6990 Refunds and Other Miscellaneous Revenue	13,786
REVENUE FROM LOCAL SOURCES	\$8,144,121
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,649,747
7220 Vocational Education	20,000
7271 Special Education funds for School-Aged Pupils	1,261,191
7311 Pupil Transportation Subsidy	1,450,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	16,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	74,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340 State Property Tax Reduction Allocation	981,807
7505 Ready to Learn Block Grant	488,224
7509 Supplemental Equipment Grants	120,000
7810 State Share of Social Security and Medicare Taxes	435,000
7820 State Share of Retirement Contributions	2,025,000
REVENUE FROM STATE SOURCES	\$15,535,969
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	110,000
REVENUE FROM FEDERAL SOURCES	\$110,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,790,090

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,602,873	
Amount of Tax Relief for Homestead Exclusions	<u>\$981,807</u>	
Total Approx. Tax Revenue:	\$6,584,680	
Approx. Tax Levy for Tax Rate Calculation:	\$7,046,835	
	Butler	Total
<hr/>		
2024-25 Data		
a. Assessed Value	\$68,936,504	\$68,936,504
b. Real Estate Mills	101.3800	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$608,736,498	\$608,736,498
d. Assessed Value	\$69,509,120	\$69,509,120
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2024-25 Calculations		
f. 2024-25 Tax Levy	\$6,988,783	\$6,988,783
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$6,988,783	\$6,988,783
(f Total * g)		
i. Base Mills Subject to Index	101.3800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.38000%	92.38000%
k. Tax Levy Needed	\$7,046,835	\$7,046,835
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	101.3800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,046,835	\$7,046,835
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,065,028
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,602,873
(n * Est. Pct. Collection)		
<hr/>		

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,602,873	
Amount of Tax Relief for Homestead Exclusions	<u>\$981,807</u>	
Total Approx. Tax Revenue:	\$6,584,680	
Approx. Tax Levy for Tax Rate Calculation:	\$7,046,835	
	Butler	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	106.9559	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,434,410	\$7,434,410
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	\$3,952.83	
Number of Homestead/Farmstead Properties	2450	2450
Median Assessed Value of Homestead Properties		\$15,480

Act 1 Index (current): 5.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,602,873
Amount of Tax Relief for Homestead Exclusions	<u>\$981,807</u>
Total Approx. Tax Revenue:	\$6,584,680
Approx. Tax Levy for Tax Rate Calculation:	\$7,046,835

	Butler	Total
<hr/>		
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$981,807	Lowering RE Tax Rate \$0 \$981,807
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0
Amount of Tax Relief from State/Local Sources		\$981,807

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Butler	69,509,120	101.3800	7,046,835				92.38000%		
Totals:	69,509,120		7,046,835	-	981,807	=	6,065,028	X 92.38000% = 5,602,873	
				<u>Rate</u>				<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00				27,600	
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			\$5.00	\$0.00	27,600		27,600	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0		0	
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	26,000		26,000	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0		0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0		0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0		0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0		0	
Total Current Act 511 Taxes – Flat Rate Assessments						53,600		53,600	
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%	1,175,000		1,175,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0		0	
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	90,000		90,000	
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						1,265,000		1,265,000	
Total Act 511, Current Taxes								1,318,600	
Act 511 Tax Limit -->					608,736,498	X	12	7,304,838	
					Market Value		Mills	(511 Limit)	

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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
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	Butler	101.3800	101.3800	0.00%	Yes	5.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	5.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,871,919
1200 Special Programs - Elementary / Secondary	3,638,496
1300 Vocational Education	537,647
1400 Other Instructional Programs - Elementary / Secondary	11,190
Total Instruction	\$14,059,252
2000 Support Services	
2100 Support Services - Students	980,358
2200 Support Services - Instructional Staff	429,787
2300 Support Services - Administration	1,807,367
2400 Support Services - Pupil Health	246,874
2500 Support Services - Business	490,085
2600 Operation and Maintenance of Plant Services	2,767,142
2700 Student Transportation Services	2,671,772
2800 Support Services - Central	747,914
2900 Other Support Services	14,200
Total Support Services	\$10,155,499
3000 Operation of Non-Instructional Services	
3200 Student Activities	796,287
Total Operation of Non-Instructional Services	\$796,287
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	300,000
Total Facilities Acquisition, Construction and Improvement Services	\$300,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	937,832
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$1,187,832
Total Estimated Expenditures and Other Financing Uses	\$26,498,870

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,908,644
200 Personnel Services - Employee Benefits	3,855,484
300 Purchased Professional and Technical Services	7,850
400 Purchased Property Services	1,500
500 Other Purchased Services	798,105
600 Supplies	188,036
700 Property	76,000
800 Other Objects	36,300
Total Regular Programs - Elementary / Secondary	\$9,871,919
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,286,276
200 Personnel Services - Employee Benefits	972,296
300 Purchased Professional and Technical Services	320,743
500 Other Purchased Services	930,884
600 Supplies	108,147
700 Property	1,500
800 Other Objects	18,650
Total Special Programs - Elementary / Secondary	\$3,638,496
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	99,652
200 Personnel Services - Employee Benefits	85,661
500 Other Purchased Services	318,034
600 Supplies	30,000
800 Other Objects	4,300
Total Vocational Education	\$537,647
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,900
200 Personnel Services - Employee Benefits	3,290
Total Other Instructional Programs - Elementary / Secondary	\$11,190
Total Instruction	\$14,059,252
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	452,814
200 Personnel Services - Employee Benefits	438,115
300 Purchased Professional and Technical Services	75,679
500 Other Purchased Services	650
600 Supplies	8,050
800 Other Objects	5,050
Total Support Services - Students	\$980,358
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	207,262
200 Personnel Services - Employee Benefits	156,560

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	12,740
600 Supplies	53,225
Total Support Services - Instructional Staff	\$429,787
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	855,141
200 Personnel Services - Employee Benefits	636,470
300 Purchased Professional and Technical Services	67,000
500 Other Purchased Services	218,555
600 Supplies	13,041
800 Other Objects	17,160
Total Support Services - Administration	\$1,807,367
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	147,930
200 Personnel Services - Employee Benefits	93,491
300 Purchased Professional and Technical Services	1,500
600 Supplies	3,953
Total Support Services - Pupil Health	\$246,874
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	164,313
200 Personnel Services - Employee Benefits	197,622
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	4,850
600 Supplies	23,200
700 Property	500
800 Other Objects	39,600
Total Support Services - Business	\$490,085
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	912,266
200 Personnel Services - Employee Benefits	739,140
300 Purchased Professional and Technical Services	47,800
400 Purchased Property Services	192,900
500 Other Purchased Services	2,540
600 Supplies	852,746
700 Property	12,000
800 Other Objects	7,750
Total Operation and Maintenance of Plant Services	\$2,767,142
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	8,200
200 Personnel Services - Employee Benefits	3,572
500 Other Purchased Services	2,440,000
600 Supplies	220,000
Total Student Transportation Services	\$2,671,772
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	187,692

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	146,802
300 Purchased Professional and Technical Services	46,000
500 Other Purchased Services	132,420
600 Supplies	200,000
700 Property	35,000
Total Support Services - Central	\$747,914
2900 <u>Other Support Services</u>	
500 Other Purchased Services	14,200
Total Other Support Services	\$14,200
Total Support Services	\$10,155,499
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	299,026
200 Personnel Services - Employee Benefits	155,498
300 Purchased Professional and Technical Services	61,000
400 Purchased Property Services	13,363
500 Other Purchased Services	121,250
600 Supplies	93,100
700 Property	6,500
800 Other Objects	46,550
Total Student Activities	\$796,287
Total Operation of Non-Instructional Services	\$796,287
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	300,000
Total Facilities Acquisition, Construction and Improvement Services	\$300,000
Total Facilities Acquisition, Construction and Improvement Services	\$300,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	538,154
900 Other Uses of Funds	399,678
Total Debt Service / Other Expenditures and Financing Uses	\$937,832
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$1,187,832
TOTAL EXPENDITURES	\$26,498,870

Cash and Short-Term Investments

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	7,425,146	4,716,366
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	11,470	11,255
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	27,340	25,412
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	43,881	41,997
Other Agency Fund	58,267	56,011
Permanent Fund		
Total Cash and Short-Term Investments	\$7,566,104	\$4,851,041

Long-Term Investments

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$7,566,104	\$4,851,041

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	16,925,000	16,585,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	435,780	451,270
0550 Authority Lease Obligations	509,627	479,949
0560 Other Post-Employment Benefits (OPEB)	7,572,422	8,327,016
0599 Other Noncurrent Liabilities		
Total General Fund	\$25,442,829	\$25,843,235
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$25,442,829	\$25,843,235

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<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$25,442,829	\$25,843,235

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,812,637
0850 Unassigned Fund Balance	1,903,729
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,716,366
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,966,366