

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Moniteau SD	County : Butler	AUN Number : 104105353
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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 <i>May 12, 2025</i>
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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>
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: \$164,813.00 Function 2500, Object 200: \$178,799.00	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	8,129,202
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>\$23,775,171</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$31,200,317</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	534,366
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	\$8,129,202
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	23,775,171

AUN: 104105353 Moniteau SD

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

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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 \$981,807

Total Approx. Tax Revenue: \$6,584,680

Approx. Tax Levy for Tax Rate Calculation: \$7,046,835

Butler

Total

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
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%
II.		
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		
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		
(k / d * 1000)	101.3800	
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)		

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

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Act 1 Index (current): 5.5%

Calculation Method:

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Amount of Tax Relief for Homestead Exclusions \$981,807

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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	\$3,911.49	
Number of Homestead/Farmstead Properties	2428	2428
Median Assessed Value of Homestead Properties		\$15,480

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

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Calculation Method:

Rate

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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

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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

CODE6111 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>
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>
6141	Current Act 511 Per Capita Taxes	\$5.00	\$0.00	27,600
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143	Current Act 511 Local Services Taxes	\$10.00	\$0.00	26,000
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
	Total Current Act 511 Taxes – Flat Rate Assessments			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>
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	1,175,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	90,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			1,265,000
	Total Act 511, Current Taxes			1,318,600
	Act 511 Tax Limit -->		608,736,498 X	12
			Market Value	Mills
				7,304,838
				(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
		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	9,885,202
1200 Special Programs - Elementary / Secondary	3,638,496
1300 Vocational Education	630,919
1400 Other Instructional Programs - Elementary / Secondary	11,190
Total Instruction	\$14,165,807
2000 Support Services	
2100 Support Services - Students	1,072,848
2200 Support Services - Instructional Staff	430,101
2300 Support Services - Administration	1,804,571
2400 Support Services - Pupil Health	246,874
2500 Support Services - Business	471,762
2600 Operation and Maintenance of Plant Services	2,826,838
2700 Student Transportation Services	2,688,685
2800 Support Services - Central	748,432
2900 Other Support Services	14,200
Total Support Services	\$10,304,311
3000 Operation of Non-Instructional Services	
3200 Student Activities	778,005
Total Operation of Non-Instructional Services	\$778,005
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	\$26,735,955

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,904,844
200 Personnel Services - Employee Benefits	3,855,567
300 Purchased Professional and Technical Services	7,850
400 Purchased Property Services	1,500
500 Other Purchased Services	798,105
600 Supplies	203,036
700 Property	76,000
800 Other Objects	38,300
Total Regular Programs - Elementary / Secondary	\$9,885,202
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	164,583
200 Personnel Services - Employee Benefits	114,002
500 Other Purchased Services	318,034
600 Supplies	30,000
800 Other Objects	4,300
Total Vocational Education	\$630,919
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	\$14,165,807
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	508,829
200 Personnel Services - Employee Benefits	474,590
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	\$1,072,848
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	207,495
200 Personnel Services - Employee Benefits	156,641

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	12,740
600 Supplies	53,225
Total Support Services - Instructional Staff	\$430,101
2300 Support Services - Administration	
100 Personnel Services - Salaries	853,346
200 Personnel Services - Employee Benefits	635,469
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	\$1,804,571
2400 Support Services - Pupil Health	
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 Support Services - Business	
100 Personnel Services - Salaries	164,813
200 Personnel Services - Employee Benefits	178,799
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	\$471,762
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	931,082
200 Personnel Services - Employee Benefits	780,020
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	\$2,826,838
2700 Student Transportation Services	
100 Personnel Services - Salaries	20,200
200 Personnel Services - Employee Benefits	8,485
500 Other Purchased Services	2,440,000
600 Supplies	220,000
Total Student Transportation Services	\$2,688,685
2800 Support Services - Central	
100 Personnel Services - Salaries	188,192

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	146,820
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	\$748,432
2900 Other Support Services	
500 Other Purchased Services	14,200
Total Other Support Services	\$14,200
Total Support Services	\$10,304,311
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	298,785
200 Personnel Services - Employee Benefits	137,457
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	\$778,005
Total Operation of Non-Instructional Services	\$778,005
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
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 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	538,154
900 Other Uses of Funds	399,678
Total Debt Service / Other Expenditures and Financing Uses	\$937,832
5900 Budgetary Reserve	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$1,187,832
TOTAL EXPENDITURES	\$26,735,955

Cash and Short-Term Investments**06/30/2025 Estimate****06/30/2026 Projection**

General Fund	7,425,146	4,586,030
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	\$4,720,705

Long-Term Investments**06/30/2025 Estimate****06/30/2026 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		

<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	\$4,720,705

Long-Term Indebtedness**06/30/2025 Estimate****06/30/2026 Projection****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)	6,154,297	
0599 Other Noncurrent Liabilities		

Total General Fund**\$24,024,704****\$17,516,219****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 Indebtedness06/30/2025 Estimate06/30/2026 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

06/30/2025 Estimate

06/30/2026 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

<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		

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 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

\$24,024,704

\$17,516,219

<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	\$24,024,704	\$17,516,219

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,512,637
0850 Unassigned Fund Balance	1,951,725
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,464,362
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,714,362