

**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 : Pleasant Valley SD	County : Monroe	AUN Number : 120455203
---	-------------------------------	--------------------------------------

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 5/22/25
---	----------------------------

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

<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	63,149	
0830 Committed Fund Balance	17,821,296	
0840 Assigned Fund Balance	8,666,717	
0850 Unassigned Fund Balance	4,786,523	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$31,274,536</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	57,822,160	
7000 Revenue from State Sources	56,715,418	
8000 Revenue from Federal Sources	1,561,892	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$116,099,470</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$147,374,006</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	48,389,301
6112 Interim Real Estate Taxes	152,000
6113 Public Utility Realty Taxes	50,000
6114 Payments in Lieu of Current Taxes - State / Local	6,800
6150 Current Act 511 Taxes - Proportional Assessments	4,850,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,900,000
6500 Earnings on Investments	129,059
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	700,000
6910 Rentals	325,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	110,000
6970 Services Provided Other Funds	110,000
6990 Refunds and Other Miscellaneous Revenue	40,000
REVENUE FROM LOCAL SOURCES	\$57,822,160
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	26,581,889
7112 Basic Education Funding-Social Security	1,700,000
7160 Tuition for Orphans Subsidy	190,000
7271 Special Education funds for School-Aged Pupils	4,844,269
7311 Pupil Transportation Subsidy	2,700,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	70,000
7340 State Property Tax Reduction Allocation	7,088,405
7505 Ready to Learn Block Grant	3,521,256
7533 Ready to Learn-Tax Equity Supplement	869,599
7810 State Share of Social Security and Medicare Taxes	1,600,000
7820 State Share of Retirement Contributions	7,500,000
REVENUE FROM STATE SOURCES	\$56,715,418
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	834,795
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	125,013
8516 Title III - Language Instruction for English Learners and Immigrant Students	13,482

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	63,602
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
REVENUE FROM FEDERAL SOURCES	\$1,561,892
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	116,099,470

AUN: 120455203 Pleasant Valley SD

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

Printed 5/12/2025 2:38:11 PM

Page - 1 of 3

Act 1 Index (current): 5.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$48,389,301

Amount of Tax Relief for Homestead Exclusions \$7,088,405

Total Approx. Tax Revenue: \$55,477,706

Approx. Tax Levy for Tax Rate Calculation: \$59,119,911

Monroe

Total

2024-25 Data

a. Assessed Value	\$2,297,941,923	\$2,297,941,923
b. Real Estate Mills	25.1083	

I. 2025-26 Data

c. 2023 STEB Market Value	\$2,337,492,154	\$2,337,492,154
d. Assessed Value	\$2,307,956,100	\$2,307,956,100
e. Assessed Value of New Constr/ Renov	\$0	\$0

2024-25 Calculations

f. 2024-25 Tax Levy	\$57,697,415	\$57,697,415
(a * b)		

2025-26 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$57,697,415	\$57,697,415
(f Total * g)		
i. Base Mills Subject to Index	25.1083	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$59,119,911	\$59,119,911
(Approx. Tax Levy * g)		

I. 2025-26 Real Estate Tax Rate 25.6157

(k / d * 1000)

m. Tax Levy Generated by Mills	\$59,119,911	\$59,119,911
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions \$52,031,506

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$48,389,301

(n * Est. Pct. Collection)

AUN: 120455203 Pleasant Valley SD

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

Printed 5/12/2025 2:38:11 PM

Page - 2 of 3

Act 1 Index (current): 5.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$48,389,301

Amount of Tax Relief for Homestead Exclusions \$7,088,405

Total Approx. Tax Revenue: \$55,477,706

Approx. Tax Levy for Tax Rate Calculation: \$59,119,911

Monroe

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	26.4892	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$61,135,911	\$61,135,911
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	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

AUN: 120455203 Pleasant Valley SD

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

Printed 5/12/2025 2:38:11 PM

Page - 3 of 3

Act 1 Index (current): 5.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$48,389,301

Amount of Tax Relief for Homestead Exclusions

\$7,088,405

Total Approx. Tax Revenue:

\$55,477,706

Approx. Tax Levy for Tax Rate Calculation:

\$59,119,911

Monroe

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$7,088,405

Lowering RE Tax Rate

\$7,088,405

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

Amount of Tax Relief from State/Local Sources

\$7,088,405

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>
Monroe	2,307,956,100	25.6157	59,119,911			93.000000%	
Totals:	2,307,956,100		59,119,911	- 7,088,405 =	52,031,506 X	93.000000% =	48,389,301

	<u>Rate</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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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			0
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%	3,950,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	900,000
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			4,850,000
Total Act 511, Current Taxes			4,850,000
Act 511 Tax Limit -->	2,337,492,154 X	12	28,049,906
	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
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u> Monroe	25.1083	25.6157	2.03%	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	0.500%	0.500%	0.00%	Yes	5.5%				

LEA : 120455203 Pleasant Valley SD

Printed 5/12/2025 2:38:16 PM

Page - 1 of 1

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	41,689,926
1200 Special Programs - Elementary / Secondary	21,733,207
1300 Vocational Education	3,022,974
1400 Other Instructional Programs - Elementary / Secondary	336,800
1500 Nonpublic School Programs	8,000
Total Instruction	\$66,790,907
2000 Support Services	
2100 Support Services - Students	4,570,024
2200 Support Services - Instructional Staff	4,105,580
2300 Support Services - Administration	4,844,940
2400 Support Services - Pupil Health	1,000,888
2500 Support Services - Business	1,578,365
2600 Operation and Maintenance of Plant Services	11,895,036
2700 Student Transportation Services	9,494,520
2800 Support Services - Central	3,205,683
2900 Other Support Services	80,000
Total Support Services	\$40,775,036
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,468,777
3300 Community Services	55,000
Total Operation of Non-Instructional Services	\$1,523,777
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,186,750
5200 Interfund Transfers - Out	23,000
5900 Budgetary Reserve	800,000
Total Other Expenditures and Financing Uses	\$7,009,750
Total Estimated Expenditures and Other Financing Uses	\$116,099,470

LEA : 120455203 Pleasant Valley SD

Printed 5/12/2025 2:38:17 PM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	19,990,498
200 Personnel Services - Employee Benefits	12,114,921
300 Purchased Professional and Technical Services	1,874,035
400 Purchased Property Services	160,050
500 Other Purchased Services	5,746,450
600 Supplies	1,246,569
700 Property	549,081
800 Other Objects	8,322
Total Regular Programs - Elementary / Secondary	\$41,689,926
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,076,738
200 Personnel Services - Employee Benefits	4,219,745
300 Purchased Professional and Technical Services	8,088,400
500 Other Purchased Services	3,758,200
600 Supplies	589,424
800 Other Objects	700
Total Special Programs - Elementary / Secondary	\$21,733,207
1300 Vocational Education	
100 Personnel Services - Salaries	543,652
200 Personnel Services - Employee Benefits	440,534
300 Purchased Professional and Technical Services	14,800
400 Purchased Property Services	1,000
500 Other Purchased Services	1,993,788
600 Supplies	29,200
Total Vocational Education	\$3,022,974
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,000
200 Personnel Services - Employee Benefits	300
300 Purchased Professional and Technical Services	332,000
500 Other Purchased Services	500
Total Other Instructional Programs - Elementary / Secondary	\$336,800
1500 Nonpublic School Programs	
800 Other Objects	8,000
Total Nonpublic School Programs	\$8,000
Total Instruction	\$66,790,907
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,671,357
200 Personnel Services - Employee Benefits	1,808,817
300 Purchased Professional and Technical Services	7,700
400 Purchased Property Services	1,000
500 Other Purchased Services	6,950

<u>Description</u>	<u>Amount</u>
600 Supplies	69,000
800 Other Objects	5,200
Total Support Services - Students	\$4,570,024
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,029,993
200 Personnel Services - Employee Benefits	911,812
300 Purchased Professional and Technical Services	1,970,700
400 Purchased Property Services	31,400
500 Other Purchased Services	46,750
600 Supplies	88,550
700 Property	9,700
800 Other Objects	16,675
Total Support Services - Instructional Staff	\$4,105,580
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,179,322
200 Personnel Services - Employee Benefits	1,126,168
300 Purchased Professional and Technical Services	535,100
400 Purchased Property Services	9,950
500 Other Purchased Services	136,200
600 Supplies	94,300
700 Property	11,200
800 Other Objects	752,700
Total Support Services - Administration	\$4,844,940
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	512,084
200 Personnel Services - Employee Benefits	443,804
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	200
600 Supplies	18,400
700 Property	23,000
800 Other Objects	400
Total Support Services - Pupil Health	\$1,000,888
2500 Support Services - Business	
100 Personnel Services - Salaries	559,179
200 Personnel Services - Employee Benefits	501,736
300 Purchased Professional and Technical Services	87,000
400 Purchased Property Services	406,000
500 Other Purchased Services	4,450
600 Supplies	15,500
700 Property	4,000
800 Other Objects	500
Total Support Services - Business	\$1,578,365
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,458,172
200 Personnel Services - Employee Benefits	3,534,656

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	558,500
400 Purchased Property Services	504,400
500 Other Purchased Services	634,000
600 Supplies	1,966,408
700 Property	215,000
800 Other Objects	23,900
Total Operation and Maintenance of Plant Services	\$11,895,036
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	52,369
200 Personnel Services - Employee Benefits	49,451
300 Purchased Professional and Technical Services	6,500
400 Purchased Property Services	250
500 Other Purchased Services	9,310,350
600 Supplies	75,600
Total Student Transportation Services	\$9,494,520
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	601,726
200 Personnel Services - Employee Benefits	485,857
300 Purchased Professional and Technical Services	276,600
400 Purchased Property Services	382,000
500 Other Purchased Services	272,000
600 Supplies	558,000
700 Property	627,000
800 Other Objects	2,500
Total Support Services - Central	\$3,205,683
2900 <u>Other Support Services</u>	
500 Other Purchased Services	80,000
Total Other Support Services	\$80,000
Total Support Services	\$40,775,036
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	744,679
200 Personnel Services - Employee Benefits	364,283
300 Purchased Professional and Technical Services	60,890
400 Purchased Property Services	21,300
500 Other Purchased Services	165,895
600 Supplies	93,965
800 Other Objects	17,765
Total Student Activities	\$1,468,777
3300 <u>Community Services</u>	
800 Other Objects	55,000
Total Community Services	\$55,000
Total Operation of Non-Instructional Services	\$1,523,777

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,696,750
900 Other Uses of Funds	1,490,000
Total Debt Service / Other Expenditures and Financing Uses	\$6,186,750
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	23,000
Total Interfund Transfers - Out	\$23,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	800,000
Total Budgetary Reserve	\$800,000
Total Other Expenditures and Financing Uses	\$7,009,750
TOTAL EXPENDITURES	\$116,099,470

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

General Fund

15,500,000

20,500,000

Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - § 690, §1850

14,000,000

19,000,000

Capital Reserve Fund - § 1431

3,300,000

3,300,000

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 Cash and Short-Term Investments**\$32,800,000****\$42,800,000****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

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$32,800,000

\$42,800,000

Long-Term Indebtedness**06/30/2025 Estimate****06/30/2026 Projection****General Fund**

0510 Bonds Payable	35,475,000	75,475,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	354,958	360,000
0540 Accumulated Compensated Absences	1,413,426	1,520,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	123,660,669	125,000,000
0599 Other Noncurrent Liabilities		

Total General Fund**\$160,904,053****\$202,355,000****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**06/30/2025 Estimate****06/30/2026 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

Long-Term Indebtedness**06/30/2025 Estimate****06/30/2026 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 Indebtedness06/30/2025 Estimate06/30/2026 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****\$160,904,053****\$202,355,000**

Short-Term Payables**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
Permanent Fund

Total Short-Term Payables**TOTAL INDEBTEDNESS****\$160,904,053****\$202,355,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	63,149
0830 Committed Fund Balance	17,821,296
0840 Assigned Fund Balance	8,666,717
0850 Unassigned Fund Balance	4,786,523
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$31,274,536
5900 Budgetary Reserve	800,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$32,137,685