

FINAL GENERAL FUND BUDGET

Fiscal Year: 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Susan Kruse
President of the Board - Original Signature Required

6/24/25
Date

Tammy A. Smith
Secretary of the Board - Original Signature Required

6/24/25
Date

[Signature]
Chief School Administrator - Original Signature Required

6/24/25
Date

Tammy A Smith

Contact Person

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TAMSMITH@PVSCHOOLSD.NET

email: tammy@pvschools.org

Board Address

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

24 PS 6-203

(10/2010)

SCHOOL DISTRICT: Pleasant Valley SD	COUNTY: Monroe	AUN: 120463203
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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)	Yes	No
Less Than or Equal to \$11,000,000	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 \$16,999,999	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 make property taxes in FY 2025-2026 (compared to 2024-2025)?

Yes ☒ No ☐

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

Total Budgeted Expenditures	\$15,000,000
Ending Unassigned Fund Balance	\$4,700,000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.13%

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

Yes ☒ No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/24/25
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DATE: AUGUST 16, 2025

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

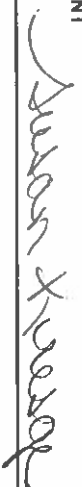
24 PS 6-687(a)(1)

(03/2006)

School District Name : Pleasant Valley SD	County : Monroe	AUN Number : 120455203
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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 5/18/25
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is necessary to address unforeseen expenses: ageing facilities needs, assessment appeals, special education and out of district placements
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.	Budgetary reserve is necessary to address unforeseen expenses: ageing facilities needs, assessment appeals, special education and out of district placements. Ending fund balance is within legal requirements.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Budgetary reserve is necessary to address unforeseen expenses: ageing facilities needs, assessment appeals, special education and out of district placements. Ending fund balance is within legal requirements.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Budgetary reserve is necessary to address unforeseen expenses: ageing facilities needs, assessment appeals, special education and out of district placements. Ending fund balance is within legal requirements.

ITEM	AMOUNTS
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	\$31,274,536
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	59,522,160
7000 Revenue from State Sources	55,015,418
8000 Revenue from Federal Sources	1,561,892
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	\$116,099,470
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	\$147,374,006

	Amount
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	1,829,059
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	\$59,522,160
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	26,581,889
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	\$55,015,418
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
8517 Title IV - 21st Century Schools	63,602

Amount	
REVENUE FROM FEDERAL SOURCES	
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

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 Constl/ 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

100.000000%

100.000000%

II. 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

93.000000%

93.000000%

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)

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

26.4892

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$61,135,911

\$61,135,911

IV. (p / 1000 * d)

s. Millage Rate within Index?

Yes

(if l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$36,020.00

Number of Homestead/Farmstead Properties

7672

7672

Median Assessed Value of Homestead Properties

\$143,138

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	\$0	\$7,088,405
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$7,088,405

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
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
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		Rate		Estimated Revenue
6120	<u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy
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>	Rate	Add'l Rate (if appl.)	Tax Levy
6151	Current Act 511 Earned Income Taxes	0.5000%	0.0000%	3,950,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0
6153	Current Act 511 Real Estate Transfer Taxes	0.5000%	0.0000%	900,000
6154	Current Act 511 Amusement Taxes	0.0000%	0.0000%	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.0000%	0.0000%	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	Current Real Estate Taxes									
	Monroe	25.1083	25.6157	2.03%	Yes	5.5%				
	Current Act 511 Taxes – Proportional Assessments									
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%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	43,711,926
1200 Special Programs - Elementary / Secondary	19,733,207
1300 Vocational Education	3,030,974
1400 Other Instructional Programs - Elementary / Secondary	336,800
Total Instruction	\$66,812,907
2000 Support Services	
2100 Support Services - Students	4,570,024
2200 Support Services - Instructional Staff	2,106,580
2300 Support Services - Administration	5,344,940
2400 Support Services - Pupil Health	1,000,888
2500 Support Services - Business	1,578,365
2600 Operation and Maintenance of Plant Services	13,395,036
2700 Student Transportation Services	9,569,520
2800 Support Services - Central	3,205,683
2900 Other Support Services	60,000
Total Support Services	\$40,831,036
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,468,777
Total Operation of Non-Instructional Services	\$1,468,777
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,186,750
5900 Budgetary Reserve	800,000
Total Other Expenditures and Financing Uses	\$6,986,750
Total Estimated Expenditures and Other Financing Uses	\$116,099,470

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	19,990,498
200 Personnel Services - Employee Benefits	14,114,921
300 Purchased Professional and Technical Services	1,874,035
400 Purchased Property Services	160,050
500 Other Purchased Services	5,746,450
600 Supplies	1,268,569
700 Property	549,081
800 Other Objects	8,322
Total Regular Programs - Elementary / Secondary	\$43,711,926
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	6,088,400
500 Other Purchased Services	3,758,200
600 Supplies	589,424
800 Other Objects	700
Total Special Programs - Elementary / Secondary	\$19,733,207
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	37,200
Total Vocational Education	\$3,030,974
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
Total Instruction	\$66,812,907
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,671,357
200 Personnel Services - Employee Benefits	1,864,817
300 Purchased Professional and Technical Services	7,700
400 Purchased Property Services	1,000
500 Other Purchased Services	6,950
600 Supplies	13,000
800 Other Objects	5,200
Total Support Services - Students	\$4,570,024

Description

Amount

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	28,300
400 Purchased Property Services	11,700
500 Other Purchased Services	9,850
600 Supplies	88,550
700 Property	9,700
800 Other Objects	16,675

Total Support Services - Instructional Staff

\$2,106,580

2300 Support Services - Administration

100 Personnel Services - Salaries	2,179,322
200 Personnel Services - Employee Benefits	1,626,168
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

\$5,344,940

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
300 Purchased Professional and Technical Services	558,500
400 Purchased Property Services	504,400
500 Other Purchased Services	634,000

Description

Amount

600 Supplies
700 Property
800 Other Objects

3,466,408
215,000
23,900

Total Operation and Maintenance of Plant Services

\$13,395,036

2700 Student Transportation Services

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies

52,369
49,451
6,500
250
9,385,350
75,600

Total Student Transportation Services

\$9,569,520

2800 Support Services - Central

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
700 Property
800 Other Objects

601,726
485,857
276,600
382,000
272,000
558,000
627,000
2,500

Total Support Services - Central

\$3,205,683

2900 Other Support Services

500 Other Purchased Services

60,000

Total Other Support Services

\$60,000

Total Support Services

\$40,831,036

3000 Operation of Non-Instructional Services

3200 Student Activities

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
800 Other Objects

744,679
364,283
60,890
21,300
165,895
93,965
17,765

Total Student Activities

\$1,468,777

Total Operation of Non-Instructional Services

\$1,468,777

5000 Other Expenditures and Financing Uses

5100 Debt Service / Other Expenditures and Financing Uses

800 Other Objects
900 Other Uses of Funds

4,696,750
1,490,000

Total Debt Service / Other Expenditures and Financing Uses

\$6,186,750

5900 Budgetary Reserve

<u>Description</u>		<u>Amount</u>
800 Other Objects		800,000
Total Budgetary Reserve		\$800,000
Total Other Expenditures and Financing Uses		\$6,986,750
TOTAL EXPENDITURES		\$116,099,470

Cash and Short-Term Investments

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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

	<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		

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
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Long-Term Indebtedness

General Fund

06/30/2025 Estimate

06/30/2026 Projection

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

0550 Authority Lease Obligations

1,413,426

1,520,000

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 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		\$160,904,053	\$202,355,000

Short-Term Payables

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
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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