

# FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

## General Fund Budget Approval

**Date of Adoption of the General Fund Budget:**

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
AUSTIN BLAUSER

(724)637-2117

Extn :2850

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

\_\_\_\_\_  
ablauser@moniteau.org

\_\_\_\_\_  
Email Address

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2026-2027 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 2026-2027 (compared to 2025-2026)?

Yes  No

If yes, see information below, taken from the 2026-2027 General Fund Budget.

Total Budgeted Expenditures	\$27127628
Ending Unassigned Fund Balance	\$2024696
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.46%

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
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DUE DATE: AUGUST 15, 2026

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2026-2027 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 5/11/26
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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: \$182,060.00 Function 2500, Object 200: \$220,979.00	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>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,881,032
0850 Unassigned Fund Balance	1,987,415
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,868,447</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	8,660,861
7000 Revenue from State Sources	16,092,915
8000 Revenue from Federal Sources	10,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$24,763,776</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$30,632,223</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	5,883,556
6113 Public Utility Realty Taxes	7,512
6114 Payments in Lieu of Current Taxes - State / Local	8,808
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	1,360,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	360,000
6500 Earnings on Investments	315,000
6700 Revenues from LEA Activities	18,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	549,285
6910 Rentals	12,500
6920 Contributions and Donations from Private Sources	4,000
6940 Tuition from Patrons	38,500
6990 Refunds and Other Miscellaneous Revenue	22,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$8,660,861</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,682,625
7220 Vocational Education	67,137
7271 Special Education funds for School-Aged Pupils	1,245,806
7311 Pupil Transportation Subsidy	1,400,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	18,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	74,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	17,000
7340 State Property Tax Reduction Allocation	981,697
7360 Safe Schools	121,375
7531 Ready to Learn-Foundation	685,704
7532 Ready to Learn-Adequacy Supplement	299,571
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	40,000
7810 State Share of Social Security and Medicare Taxes	435,000
7820 State Share of Retirement Contributions	2,025,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$16,092,915</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$10,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>24,763,776</b>

Act 1 Index (current): 4.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$5,883,556
Amount of Tax Relief for Homestead Exclusions	<u>\$981,697</u>
Total Approx. Tax Revenue:	\$6,865,253
Approx. Tax Levy for Tax Rate Calculation:	\$7,350,560

Butler

Total

2025-26 Data		
a. Assessed Value	\$69,509,120	\$69,509,120
b. Real Estate Mills	101.3800	
<b>I. 2026-27 Data</b>		
c. 2024 STEB Market Value	\$683,488,115	\$683,488,115
d. Assessed Value	\$69,752,891	\$69,752,891
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2025-26 Calculations</b>		
f. 2025-26 Tax Levy	\$7,046,835	\$7,046,835
(a * b)		
<b>2026-27 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$7,046,835	\$7,046,835
(f Total * g)		
i. Base Mills Subject to Index	101.3800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	92.38000%	92.38000%
k. Tax Levy Needed	\$7,350,560	\$7,350,560
(Approx. Tax Levy * g)		
<b>I. 2026-27 Real Estate Tax Rate</b>	<b>105.3800</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,350,560	\$7,350,560
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,368,863
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,883,556
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$5,883,556	
Amount of Tax Relief for Homestead Exclusions	<u>\$981,697</u>	
Total Approx. Tax Revenue:	\$6,865,253	
Approx. Tax Levy for Tax Rate Calculation:	\$7,350,560	

Butler

Total

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	106.2462	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,410,980	\$7,410,980
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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$3,883.19	
Number of Homestead/Farmstead Properties	2399	2399
Median Assessed Value of Homestead Properties		\$15,525

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Act 1 Index (current): 4.8%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$5,883,556</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$981,697</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$6,865,253</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$7,350,560</b>

	<b>Butler</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$981,697	Lowering RE Tax Rate	\$0	\$981,697
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$981,697</b>

CODE

6111 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	69,752,891	105.3800	7,350,560			92.38000%	
<b>Totals:</b>	<b>69,752,891</b>		<b>7,350,560</b>	<b>981,697</b>	<b>6,368,863</b>	<b>92.38000%</b>	<b>5,883,556</b>

	<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 53,600**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,250,000	1,250,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	110,000	110,000
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 1,360,000 1,360,000**

**Total Act 511, Current Taxes 1,413,600**

<b>Act 511 Tax Limit --&gt;</b>	<b>683,488,115</b>	<b>X</b>	<b>12</b>	<b>8,201,857</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u> Butler	101.3800	105.3800	3.95%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.8%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	10,044,917
1200 Special Programs - Elementary / Secondary	3,436,698
1300 Vocational Education	616,246
1400 Other Instructional Programs - Elementary / Secondary	4,239
<b>Total Instruction</b>	<b>\$14,102,100</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,007,342
2200 Support Services - Instructional Staff	479,393
2300 Support Services - Administration	1,665,639
2400 Support Services - Pupil Health	259,076
2500 Support Services - Business	491,536
2600 Operation and Maintenance of Plant Services	2,905,914
2700 Student Transportation Services	3,209,072
2800 Support Services - Central	649,195
2900 Other Support Services	14,200
<b>Total Support Services</b>	<b>\$10,681,367</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	799,761
<b>Total Operation of Non-Instructional Services</b>	<b>\$799,761</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	400,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$400,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	894,400
5900 Budgetary Reserve	250,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,144,400</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$27,127,628</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,955,999
200 Personnel Services - Employee Benefits	4,044,994
300 Purchased Professional and Technical Services	2,600
400 Purchased Property Services	1,500
500 Other Purchased Services	752,500
600 Supplies	176,824
700 Property	80,900
800 Other Objects	29,600
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,044,917</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,231,437
200 Personnel Services - Employee Benefits	947,311
300 Purchased Professional and Technical Services	296,000
500 Other Purchased Services	919,700
600 Supplies	31,650
800 Other Objects	10,600
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,436,698</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	141,426
200 Personnel Services - Employee Benefits	127,326
500 Other Purchased Services	329,194
600 Supplies	14,000
800 Other Objects	4,300
<b>Total Vocational Education</b>	<b>\$616,246</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	1,239
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$4,239</b>
<b>Total Instruction</b>	<b>\$14,102,100</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	467,776
200 Personnel Services - Employee Benefits	453,866
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	550
600 Supplies	3,150
800 Other Objects	7,000
<b>Total Support Services - Students</b>	<b>\$1,007,342</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	232,334
200 Personnel Services - Employee Benefits	188,613
500 Other Purchased Services	9,740

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<u>Description</u>	<u>Amount</u>
600 Supplies	48,706
<b>Total Support Services - Instructional Staff</b>	<b>\$479,393</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	776,229
200 Personnel Services - Employee Benefits	571,845
300 Purchased Professional and Technical Services	57,000
500 Other Purchased Services	226,045
600 Supplies	14,600
800 Other Objects	19,920
<b>Total Support Services - Administration</b>	<b>\$1,665,639</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	153,498
200 Personnel Services - Employee Benefits	99,978
300 Purchased Professional and Technical Services	1,500
600 Supplies	4,100
<b>Total Support Services - Pupil Health</b>	<b>\$259,076</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	182,060
200 Personnel Services - Employee Benefits	220,979
300 Purchased Professional and Technical Services	24,850
500 Other Purchased Services	1,050
600 Supplies	18,200
800 Other Objects	44,397
<b>Total Support Services - Business</b>	<b>\$491,536</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	951,577
200 Personnel Services - Employee Benefits	873,737
300 Purchased Professional and Technical Services	85,500
400 Purchased Property Services	244,300
500 Other Purchased Services	1,300
600 Supplies	743,750
800 Other Objects	5,750
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,905,914</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	10,355
200 Personnel Services - Employee Benefits	3,717
500 Other Purchased Services	3,005,000
600 Supplies	190,000
<b>Total Student Transportation Services</b>	<b>\$3,209,072</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	194,978
200 Personnel Services - Employee Benefits	158,986
300 Purchased Professional and Technical Services	48,000
500 Other Purchased Services	99,680

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<u>Description</u>	<u>Amount</u>
600 Supplies	147,551
<b>Total Support Services - Central</b>	<b>\$649,195</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	14,200
<b>Total Other Support Services</b>	<b>\$14,200</b>
<b>Total Support Services</b>	<b>\$10,681,367</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	315,713
200 Personnel Services - Employee Benefits	164,886
300 Purchased Professional and Technical Services	89,000
400 Purchased Property Services	13,362
500 Other Purchased Services	95,400
600 Supplies	77,750
800 Other Objects	43,650
<b>Total Student Activities</b>	<b>\$799,761</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$799,761</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
400 Purchased Property Services	400,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$400,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$400,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	519,400
900 Other Uses of Funds	375,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$894,400</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	250,000
<b>Total Budgetary Reserve</b>	<b>\$250,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,144,400</b>
<b>TOTAL EXPENDITURES</b>	<b>\$27,127,628</b>

**Cash and Short-Term Investments**

**06/30/2026 Estimate**

**06/30/2027 Projection**

General Fund	5,868,447	3,504,595
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	11,255	11,160
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	25,412	23,122
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	41,997	40,851
Other Agency Fund	56,011	54,144
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$6,003,122</b>	<b>\$3,633,872</b>

**Long-Term Investments**

**06/30/2026 Estimate**

**06/30/2027 Projection**

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

Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$6,003,122</b>	<b>\$3,633,872</b>
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Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

<b>General Fund</b>		
0510 Bonds Payable	16,585,000	16,210,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	451,270	464,255
0550 Authority Lease Obligations	479,949	461,101
0560 Other Post-Employment Benefits (OPEB)	8,327,016	7,526,402
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$25,843,235</b>	<b>\$24,661,758</b>

**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total Public Purpose (Expendable) Trust Fund**

**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total Other Comptroller-Approved Special Revenue Funds**

**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total Athletic / School-Sponsored Extra Curricular Activities Fund**

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

**Capital Reserve Fund - \$ 690, \$1850**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

**Private Purpose Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Permanent Fund**

<b>Total Long-Term Indebtedness</b>	<b>\$25,843,235</b>	<b>\$24,661,758</b>
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**Short-Term Payables**

**06/30/2026 Estimate**

**06/30/2027 Projection**

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

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$25,843,235</b>	<b>\$24,661,758</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,479,899
0850 Unassigned Fund Balance	2,024,696
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,504,595</b>
<b>5900 Budgetary Reserve</b>	<b>250,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,754,595</b>