

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/09/2024

Cornie Christoff

President of the Board - Original Signature Required

5/20/2024

Date

Linda Benson

Secretary of the Board - Original Signature Required

5/20/2024

Date

Karen Habenberg

Chief School Administrator - Original Signature Required

5/20/2024

Date

Linda Benson

Contact Person

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Telephone

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Extension

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Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2024-2025 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Johnsonburg Area SD	COUNTY : Elk	AUN : 109243503
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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 2024-2025 (compared to 2023-2024)? Yes
No

If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$12685968
Ending Unassigned Fund Balance	\$1262873
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.95%

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 <i>Karen Haberkogen</i>	DATE <i>5/20/2024</i>
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DUE DATE: AUGUST 15, 2024

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Johnsonburg Area SD	County : Elk	AUN Number : 109243503
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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 <i>Cornie Christoff</i>	DATE 5/20/2024
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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>
1540	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$430,349.00 C x 2%: \$8,606.98</p>	<p>$10,475.69 \times 1264 \times .0325 = 430,341$ $430,341 - 430,349 = 8$ is less than 2%</p>
5260	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$11,009.00 Function 2200, Object 200: \$53,195.00</p>	<p>2200 includes the salary and benefits for a part-time librarian. The benefits are included in object 200 along with budgeted amounts of \$48,500 for tuition reimbursement and staff development.</p>
5280	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2400, Object 100: \$83,077.00 Function 2400, Object 200: \$83,785.00</p>	<p>One of the employees in this section is a nurse aide at a lower pay than our school nurse. However, the cost of insurance and other employment benefits brings the total object 200 cost to an amount higher than the salary cost.</p>
8080	<p>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.</p>	<p>To be used for future budgets.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>To be used for future facilities improvement expenses and technology updates.</p>

<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	4,600,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,254,369
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,854,369</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,095,300
7000 Revenue from State Sources	9,363,869
8000 Revenue from Federal Sources	235,303
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$12,694,472</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$18,548,841</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	1,737,600
6113 Public Utility Realty Taxes	2,500
6114 Payments in Lieu of Current Taxes - State / Local	48,000
6115 Payments in Lieu of Current Taxes - Federal	31,000
6120 Current Per Capita Taxes, Section 679	11,900
6140 Current Act 511 Taxes - Flat Rate Assessments	19,100
6150 Current Act 511 Taxes - Proportional Assessments	682,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	152,000
6500 Earnings on Investments	240,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	120,000
6920 Contributions and Donations from Private Sources	31,000
6940 Tuition from Patrons	2,500
6990 Refunds and Other Miscellaneous Revenue	17,700

REVENUE FROM LOCAL SOURCES \$3,095,300

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,057,535
7271 Special Education funds for School-Aged Pupils	588,523
7292 Pre-K Counts	150,000
7311 Pupil Transportation Subsidy	270,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,000
7340 State Property Tax Reduction Allocation	430,342
7360 Safe Schools	47,110
7505 Ready to Learn Block Grant	133,613
7810 State Share of Social Security and Medicare Taxes	240,000
7820 State Share of Retirement Contributions	1,436,746

REVENUE FROM STATE SOURCES \$9,363,869

REVENUE FROM FEDERAL SOURCES

8512 IDEA, Part B	4,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	170,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	20,000
8517 Title IV - 21st Century Schools	11,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,303

Amount

REVENUE FROM FEDERAL SOURCES	\$235,303
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	12,694,472

Act 1 Index (current): 7.7%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:	\$1,731,000	\$6,600	
Amount of Tax Relief for Homestead Exclusions	<u>\$430,349</u>		
Total Approx. Tax Revenue:	\$2,161,349		
Approx. Tax Levy for Tax Rate Calculation:	\$2,223,818	\$9,307	
	Elk	Elk	Total
		Oil/Gas/Mineral	
<hr/>			
2023-24 Data			
a. Assessed Value	\$67,684,809	\$116,608	\$67,801,417
b. Real Estate Mills	32.5000	80.0000	
I. 2024-25 Data			
c. 2022 STEB Market Value	\$180,370,012	\$180,370,012	\$360,740,024
d. Assessed Value	\$68,425,184	\$116,334	\$68,541,518
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2023-24 Calculations			
f. 2023-24 Tax Levy	\$2,199,756	\$9,329	\$2,209,085
(a * b)			
2024-25 Calculations			
g. Percent of Total Market Value	100.00000%	100.00000%	
II. h. Rebalanced 2023-24 Tax Levy	\$2,199,756	\$9,329	\$2,209,085
(f * g)			
i. Base Mills Subject to Index	32.5000	80.0000	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	96.51686%	70.91100%	
k. Tax Levy Needed	\$2,223,818	\$9,307	\$2,233,125
(Approx. Tax Levy * g)			
I. 2024-25 Real Estate Tax Rate	32.5000	80.0000	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$2,223,818	\$9,307	\$2,233,125
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions	\$1,793,469	\$9,307	\$1,802,776
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills	\$1,731,000	\$6,600	\$1,737,600
(n * Est. Pct. Collection)			

Act 1 Index (current): 7.7%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

Rate
\$1,731,000 \$6,600

Amount of Tax Relief for Homestead Exclusions

\$430,349

Total Approx. Tax Revenue:

\$2,161,349

Approx. Tax Levy for Tax Rate Calculation:

\$2,223,818 \$9,307

	Elk	Elk Oil/Gas/Mineral	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	35.0025	86.1600	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,395,053	\$10,023	\$2,405,076
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$10,475.69	\$0.00	
Number of Homestead/Farmstead Properties	1264		1264
Median Assessed Value of Homestead Properties			\$22,700

Act 1 Index (current): 7.7%

Calculation Method:	Rate			
Approx. Tax Revenue from RE Taxes:	\$1,731,000	\$6,600		
Amount of Tax Relief for Homestead Exclusions	<u>\$430,349</u>			
Total Approx. Tax Revenue:	\$2,161,349			
Approx. Tax Levy for Tax Rate Calculation:	\$2,223,818	\$9,307		
	Elk	Elk		Total
		Oil/Gas/Mineral		

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$430,342	Lowering RE Tax Rate	\$0		\$430,342
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$7				\$7
Amount of Tax Relief from State/Local Sources					\$430,349

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>
Elk	68,425,184	32.5000	2,223,818			96.51686%	
Elk	116,334	80.0000	9,307			70.91100%	
Totals:	68,541,518		2,233,125	- 430,349 =	1,802,776 X	N/A =	1,737,600

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		11,900
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	11,900
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	7,200
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			19,100
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%	475,000
6152 Current Act 511 Occupation Taxes	850.00000	0.000	147,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	60,000
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			682,000
Total Act 511, Current Taxes			701,100
	Act 511 Tax Limit -->	360,740,024 X	12
		Market Value	Mills
			4,328,880
			(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
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u>									
	Elk	32.5000	32.5000	0.00%	Yes	7.7%				
	Oil/Gas/Mineral	80.0000	80.0000	0.00%	Yes	7.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.7%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.7%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.7%				
6152	Current Act 511 Occupation Taxes	850.0000	850.00000	0.00%	Yes	7.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	4,586,659
1200 Special Programs - Elementary / Secondary	2,078,803
1300 Vocational Education	220,257
1400 Other Instructional Programs - Elementary / Secondary	330,780
1800 Pre-Kindergarten	157,790
Total Instruction	\$7,374,289
2000 Support Services	
2100 Support Services - Students	412,415
2200 Support Services - Instructional Staff	73,204
2300 Support Services - Administration	966,238
2400 Support Services - Pupil Health	176,762
2500 Support Services - Business	493,816
2600 Operation and Maintenance of Plant Services	1,476,693
2700 Student Transportation Services	644,959
2800 Support Services - Central	178,400
2900 Other Support Services	23,856
Total Support Services	\$4,446,343
3000 Operation of Non-Instructional Services	
3200 Student Activities	232,136
Total Operation of Non-Instructional Services	\$232,136
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	598,200
Total Facilities Acquisition, Construction and Improvement Services	\$598,200
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	35,000
Total Other Expenditures and Financing Uses	\$35,000
Total Estimated Expenditures and Other Financing Uses	\$12,685,968

2024-2025 Final General Fund Budget

LEA : 109243503 Johnsonburg Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,163,665
200 Personnel Services - Employee Benefits	1,560,974
300 Purchased Professional and Technical Services	161,640
400 Purchased Property Services	5,000
500 Other Purchased Services	299,550
600 Supplies	352,390
700 Property	43,000
800 Other Objects	440
Total Regular Programs - Elementary / Secondary	\$4,586,659
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	735,072
200 Personnel Services - Employee Benefits	574,273
300 Purchased Professional and Technical Services	195,000
500 Other Purchased Services	559,500
600 Supplies	13,885
800 Other Objects	1,073
Total Special Programs - Elementary / Secondary	\$2,078,803
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	117,930
200 Personnel Services - Employee Benefits	100,327
600 Supplies	2,000
Total Vocational Education	\$220,257
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	187,014
200 Personnel Services - Employee Benefits	127,266
300 Purchased Professional and Technical Services	15,000
600 Supplies	1,500
Total Other Instructional Programs - Elementary / Secondary	\$330,780
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	75,220
200 Personnel Services - Employee Benefits	65,962
500 Other Purchased Services	12,608
600 Supplies	4,000
Total Pre-Kindergarten	\$157,790
Total Instruction	\$7,374,289
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	229,260
200 Personnel Services - Employee Benefits	177,390
400 Purchased Property Services	1,315
500 Other Purchased Services	1,360
600 Supplies	2,480

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	610
Total Support Services - Students	\$412,415
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	11,009
200 Personnel Services - Employee Benefits	53,195
300 Purchased Professional and Technical Services	8,000
600 Supplies	1,000
Total Support Services - Instructional Staff	\$73,204
2300 Support Services - Administration	
100 Personnel Services - Salaries	510,614
200 Personnel Services - Employee Benefits	336,404
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	4,850
500 Other Purchased Services	82,030
600 Supplies	10,580
800 Other Objects	12,760
Total Support Services - Administration	\$966,238
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	83,077
200 Personnel Services - Employee Benefits	83,785
300 Purchased Professional and Technical Services	1,400
500 Other Purchased Services	100
600 Supplies	4,500
700 Property	3,700
800 Other Objects	200
Total Support Services - Pupil Health	\$176,762
2500 Support Services - Business	
100 Personnel Services - Salaries	230,805
200 Personnel Services - Employee Benefits	183,900
300 Purchased Professional and Technical Services	51,750
400 Purchased Property Services	2,246
500 Other Purchased Services	7,590
600 Supplies	14,000
800 Other Objects	3,525
Total Support Services - Business	\$493,816
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	467,454
200 Personnel Services - Employee Benefits	380,859
300 Purchased Professional and Technical Services	77,500
400 Purchased Property Services	65,300
500 Other Purchased Services	100,360
600 Supplies	343,500
700 Property	40,000
800 Other Objects	1,720
Total Operation and Maintenance of Plant Services	\$1,476,693

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	644,959
Total Student Transportation Services	\$644,959
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	178,400
Total Support Services - Central	\$178,400
2900 <u>Other Support Services</u>	
500 Other Purchased Services	23,856
Total Other Support Services	\$23,856
Total Support Services	\$4,446,343
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	131,450
200 Personnel Services - Employee Benefits	38,236
500 Other Purchased Services	42,450
600 Supplies	20,000
Total Student Activities	\$232,136
Total Operation of Non-Instructional Services	\$232,136
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	265,000
700 Property	333,200
Total Facilities Acquisition, Construction and Improvement Services	\$598,200
Total Facilities Acquisition, Construction and Improvement Services	\$598,200
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	35,000
Total Interfund Transfers - Out	\$35,000
Total Other Expenditures and Financing Uses	\$35,000
TOTAL EXPENDITURES	\$12,685,968

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	5,353,508	5,362,013
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 Cash and Short-Term Investments	\$5,353,508	\$5,362,013
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Long-Term Investments

06/30/2024 Estimate

06/30/2025 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

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$5,353,508	\$5,362,013
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General 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 General Fund

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

06/30/2024 Estimate

06/30/2025 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

06/30/2024 Estimate

06/30/2025 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

06/30/2024 Estimate

06/30/2025 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

06/30/2024 Estimate

06/30/2025 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

Short-Term Payables

06/30/2024 Estimate

06/30/2025 Projection

General Fund	1	1
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	\$1	\$1
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TOTAL INDEBTEDNESS	\$1	\$1
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,600,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,262,873
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,862,873

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,862,873
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