FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

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

Corine Christoff — 5/20/2024
President of the Board - Original Signature Required — Date

[signature] — 5/20/2024
Secretary of the Board - Original Signature Required — Date

Karen Haberberger — 5/20/2024
Chief School Administrator - Original Signature Required — Date

Linda Benson — (814)965-2536 Extn :3403
Contact Person — Telephone Extension

lbenson@johnsonburgasd.net
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Johnsonburg Area SD	Elk	109243503

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 x

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 x

No

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

SIGNATURE OF SUPERINTENDENT	DATE
Karen J Habenberger	5/20/2024

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 :	County :	AUN Number :
Johnsonburg Area SD	Elk	109243503

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
Connie Christoff	5/20/2024

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

Val Number	Description	Justification
1540	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. (A x B x TR) - C: $430,349.00 C x 2%: $8,606.98	10,475.69 x 1264 x .0325 = 430,341 430,341 - 430,349 = 8 is less than 2%
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: $11,009.00 Function 2200, Object 200: $53,195.00	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.
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: $83,077.00 Function 2400, Object 200: $83,785.00	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.
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.	To be used for future budgets.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	To be used for future facilities improvement expenses and technology updates.

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		
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		**$5,854,369**
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		**$12,694,472**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$18,548,841**

		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	**$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
	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
	2023-24 Calculations			
	f. 2023-24 Tax Levy (a * b)	$2,199,756	$9,329	$2,209,085
	2024-25 Calculations			
	g. Percent of Total Market Value	100.00000%	100.00000%	
II.	h. Rebalanced 2023-24 Tax Levy (f * g)	$2,199,756	$9,329	$2,209,085
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	32.5000	80.0000	
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	96.51686%	70.91100%	
	k. Tax Levy Needed (Approx. Tax Levy * g)	$2,223,818	$9,307	$2,233,125
	l. 2024-25 Real Estate Tax Rate (k / d * 1000)	**32.5000**	**80.0000**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$2,223,818	$9,307	$2,233,125
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	$1,793,469	$9,307	$1,802,776
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	$1,731,000	$6,600	$1,737,600

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	**$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**
IV. 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
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

V.	**Information Related to Property Tax Relief**			
	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	**$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**
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

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
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

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			11,900

	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$5.00	$0.00	11,900	11,900
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$5.00	$0.00	7,200	7,200
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**19,100**	**19,100**

	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	475,000	475,000
6152	Current Act 511 Occupation Taxes	850.00000	0.000	147,000	147,000
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	60,000	60,000
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			**682,000**	**682,000**
	Total Act 511, Current Taxes				**701,100**

Act 511 Tax Limit	**-->**	**360,740,024 X**	**12**	**4,328,880**
		Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2023-24 (Rebalanced)	Tax Rate Charged in: 2024-25	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2023-24 (Rebalanced)	Additional Tax Rate Charged in: 2024-25	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	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	$5.00	$5.00	0.00%	Yes	7.7%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	7.7%				
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	7.7%				
	Current Act 511 Taxes – Proportional Assessments									
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%				

Description	Amount
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**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
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 Special Programs - Elementary / Secondary	
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 Vocational Education	
100 Personnel Services - Salaries	117,930
200 Personnel Services - Employee Benefits	100,327
600 Supplies	2,000
Total Vocational Education	**$220,257**
1400 Other Instructional Programs - Elementary / Secondary	
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 Pre-Kindergarten	
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 Support Services - Students	
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

Description	Amount
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**

Description	Amount
2700 Student Transportation Services	
500 Other Purchased Services	644,959
Total Student Transportation Services	**$644,959**
2800 Support Services - Central	
300 Purchased Professional and Technical Services	178,400
Total Support Services - Central	**$178,400**
2900 Other Support Services	
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 Student Activities	
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 Facilities Acquisition, Construction and Improvement Services	
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 Interfund Transfers - Out	
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**

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**

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**

TOTAL INDEBTEDNESS	**$1**	**$1**

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**