

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/12/2024


President of the Board - Original Signature Required

Date 06/20/2024


Secretary of the Board - Original Signature Required

Date 06/20/2024


Chief School Administrator - Original Signature Required

Date 06/20/2024

Christine Krankota

(814)683-5900 Extn :5454

Contact Person

Telephone Extension

christine.krankota@conneautsd.org

Email Address

24 PS 6-688

| | | |
|-------------------|----------|-----------|
| SCHOOL DISTRICT : | COUNTY : | AUN : |
| Conneaut SD | Crawford | 105201033 |

| 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% |


Yes ☐

No ☒

| | |
|--|------------|
| Total Budgeted Expenditures | \$43988251 |
| Ending Unassigned Fund Balance | \$2776642 |
| Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures | 6.31% |

Yes ☒

No ☐

| | |
|--|--------------------|
| SIGNATURE OF SUPERINTENDENT  | DATE 06/20/2024 |
|--|--------------------|

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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 : Conneaut SD | County : Crawford | AUN Number : 105201033 |
|---------------------------------------|----------------------|---------------------------|

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 05/08/2024 |
|---|--------------------|

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

| <u>Val Number</u> | <u>Description</u> | <u>Justification</u> |
|-------------------|---|--|
| 5300 | Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2600, Object 100: \$398,054.00 Function 2600, Object 200: \$424,095.00 | Increases in health insurance costs have caused benefit costs to exceed wage costs in this function. |
| 8060 | Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below. | The District maintains a budgetary reserve for unanticipated expenditures. |
| 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. | The District maintains an unassigned fund balance. |
| 8150 | Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below. | The District maintains a committed fund balance. |

ITEM

AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

| | |
|--------------------------------|-----------|
| 0810 Nonspendable Fund Balance | 168,130 |
| 0820 Restricted Fund Balance | 165,908 |
| 0830 Committed Fund Balance | 9,301,300 |
| 0840 Assigned Fund Balance | |
| 0850 Unassigned Fund Balance | 2,777,550 |

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$12,078,850

Estimated Revenues And Other Financing Sources

| | |
|-----------------------------------|------------|
| 6000 Revenue from Local Sources | 18,256,513 |
| 7000 Revenue from State Sources | 24,125,339 |
| 8000 Revenue from Federal Sources | 1,323,669 |
| 9000 Other Financing Sources | 2,000 |

Total Estimated Revenues And Other Financing Sources

\$43,707,521

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$55,786,371

Amount

REVENUE FROM LOCAL SOURCES

| | |
|--|------------|
| 6111 Current Real Estate Taxes | 13,982,035 |
| 6113 Public Utility Realty Taxes | 15,400 |
| 6114 Payments in Lieu of Current Taxes - State / Local | 110,728 |
| 6120 Current Per Capita Taxes, Section 679 | 39,500 |
| 6140 Current Act 511 Taxes - Flat Rate Assessments | 39,500 |
| 6150 Current Act 511 Taxes - Proportional Assessments | 1,895,000 |
| 6400 Delinquencies on Taxes Levied / Assessed by the LEA | 1,343,100 |
| 6500 Earnings on Investments | 310,250 |
| 6700 Revenues from LEA Activities | 21,700 |
| 6800 Revenues from Intermediary Sources / Pass-Through Funds | 428,700 |
| 6910 Rentals | 3,500 |
| 6920 Contributions and Donations from Private Sources | 9,000 |
| 6940 Tuition from Patrons | 25,000 |
| 6960 Services Provided Other Local Governmental Units / LEAs | 5,000 |
| 6990 Refunds and Other Miscellaneous Revenue | 28,100 |

REVENUE FROM LOCAL SOURCES \$18,256,513

REVENUE FROM STATE SOURCES

| | |
|--|------------|
| 7111 Basic Education Funding-Formula | 12,841,691 |
| 7112 Basic Education Funding-Social Security | 559,363 |
| 7220 Vocational Education | 202,056 |
| 7271 Special Education funds for School-Aged Pupils | 2,083,561 |
| 7311 Pupil Transportation Subsidy | 2,375,000 |
| 7312 Nonpublic and Charter School Pupil Transportation Subsidy | 100,000 |
| 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy | 774,185 |
| 7330 Health Services (Medical, Dental, Nurse, Act 25) | 43,000 |
| 7340 State Property Tax Reduction Allocation | 1,469,100 |
| 7360 Safe Schools | 35,000 |
| 7505 Ready to Learn Block Grant | 426,026 |
| 7810 State Share of Social Security and Medicare Taxes | 303,928 |
| 7820 State Share of Retirement Contributions | 2,912,429 |

REVENUE FROM STATE SOURCES \$24,125,339

REVENUE FROM FEDERAL SOURCES

| | |
|--|---------|
| 8514 Title I - Improving the Academic Achievement of the Disadvantaged | 950,103 |
| 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals | 97,099 |

| | | <u>Amount</u> |
|---|---|--------------------|
| REVENUE FROM FEDERAL SOURCES | | |
| 8517 | Title IV - 21st Century Schools | 72,527 |
| 8751 | ARP ESSER Learning Loss | 58,940 |
| 8810 | School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) | 125,000 |
| 8820 | Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program | 20,000 |
| REVENUE FROM FEDERAL SOURCES | | \$1,323,669 |
| OTHER FINANCING SOURCES | | |
| 9400 | Sale of or Compensation for Loss of Fixed Assets | 2,000 |
| OTHER FINANCING SOURCES | | \$2,000 |
| TOTAL ESTIMATED REVENUES AND OTHER SOURCES | | 43,707,521 |

Act 1 Index (current): 7.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$13,982,035

Amount of Tax Relief for Homestead Exclusions

\$1,469,100

Total Approx. Tax Revenue:

\$15,451,135

Approx. Tax Levy for Tax Rate Calculation:

\$16,427,948

Crawford

Total

2023-24 Data

a. Assessed Value \$304,991,281

b. Real Estate Mills 53.5500

\$304,991,281

I. 2024-25 Data

c. 2022 STEB Market Value \$1,076,175,162

d. Assessed Value \$306,777,735

e. Assessed Value of New Constr/ Renov \$0

\$1,076,175,162

\$306,777,735

\$0

2023-24 Calculations

f. 2023-24 Tax Levy \$16,332,283

(a * b)

\$16,332,283

2024-25 Calculations

g. Percent of Total Market Value 100.00000%

h. Rebalanced 2023-24 Tax Levy \$16,332,283

100.00000%

\$16,332,283

(f Total * g)

i. Base Mills Subject to Index 53.5500

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 93.47000%

k. Tax Levy Needed \$16,427,948

93.47000%

\$16,427,948

(Approx. Tax Levy * g)

I. 2024-25 Real Estate Tax Rate 53.5500

(k / d * 1000)

m. Tax Levy Generated by Mills \$16,427,948

\$16,427,948

III.

n. Tax Levy minus Tax Relief for Homestead Exclusions \$14,958,848

(m - Amount of Tax Relief for Homestead Exclusions)

\$14,958,848

o. Net Tax Revenue Generated By Mills \$13,982,035

(n * Est. Pct. Collection)

\$13,982,035

Act 1 Index (current): 7.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$13,982,035

Amount of Tax Relief for Homestead Exclusions

\$1,469,100

Total Approx. Tax Revenue:

\$15,451,135

Approx. Tax Levy for Tax Rate Calculation:

\$16,427,948

Crawford

Total

Index Maximums

p. Maximum Mills Based On Index

57.3520

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

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

r. Maximum Tax Levy Based On Index

\$17,594,317

\$17,594,317

IV. (p / 1000 * d)

s. Millage Rate within Index?

(if l > p Then No)

Yes

t. Tax Levy In Excess of Index

\$0

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

\$0

u. Tax Revenue In Excess of Index

\$0

(t * Est. Pct. Collection)

\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead

\$5,886.00

Number of Homestead/Farmstead Properties

4592

Median Assessed Value of Homestead Properties

\$26,218

Act 1 Index (current): 7.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$13,982,035

Amount of Tax Relief for Homestead Exclusions

\$1,469,100

Total Approx. Tax Revenue:

\$15,451,135

Approx. Tax Levy for Tax Rate Calculation:

\$16,427,948

Crawford

Total

| | | | |
|---|-------------|----------------------|-------------|
| State Property Tax Reduction Allocation used for: Homestead Exclusions | \$1,469,100 | Lowering RE Tax Rate | \$1,469,100 |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions | \$0 | | \$0 |
| Amount of Tax Relief from State/Local Sources | | | \$1,469,100 |

| | | | | | | | | | | |
|---------|-------------|------------|---|-----------|---|------------|---|-----------|---|------------|
| Totals: | 306,777,735 | 16,427,948 | - | 1,469,100 | = | 14,958,848 | X | 93.47000% | = | 13,982,035 |
|---------|-------------|------------|---|-----------|---|------------|---|-----------|---|------------|

Total Current Act 511 Taxes – Flat Rate Assessments

Total Current Act 511 Taxes – Proportional Assessments

| | |
|-----------------------|-----------------|
| Act 511 Tax Limit --> | 1.076.175.162 X |
|-----------------------|-----------------|

| 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 | Current Real Estate Taxes | | | | | | | | | |
| | Crawford | 53.5500 | 53.5500 | 0.00% | Yes | 7.1% | | | | |
| 6120 | Current Per Capita Taxes, Section 679 | \$5.00 | \$5.00 | 0.00% | Yes | 7.1% | | | | |
| | Current Act 511 Taxes – Flat Rate Assessments | | | | | | | | | |
| 6141 | Current Act 511 Per Capita Taxes | \$5.00 | \$5.00 | 0.00% | Yes | 7.1% | | | | |
| | Current Act 511 Taxes – Proportional Assessments | | | | | | | | | |
| 6151 | Current Act 511 Earned Income Taxes | 0.500% | 0.500% | 0.00% | Yes | 7.1% | | | | |
| 6153 | Current Act 511 Real Estate Transfer Taxes | 0.500% | 0.500% | 0.00% | Yes | 7.1% | | | | |

| <u>Description</u> | <u>Amount</u> |
|--|---------------------|
| 1000 Instruction | |
| 1100 Regular Programs - Elementary / Secondary | 15,344,803 |
| 1200 Special Programs - Elementary / Secondary | 5,873,896 |
| 1300 Vocational Education | 3,062,371 |
| 1400 Other Instructional Programs - Elementary / Secondary | 171,890 |
| Total Instruction | \$24,452,960 |
| 2000 Support Services | |
| 2100 Support Services - Students | 1,356,401 |
| 2200 Support Services - Instructional Staff | 1,111,166 |
| 2300 Support Services - Administration | 2,638,295 |
| 2400 Support Services - Pupil Health | 625,997 |
| 2500 Support Services - Business | 491,167 |
| 2600 Operation and Maintenance of Plant Services | 3,543,058 |
| 2700 Student Transportation Services | 3,841,718 |
| 2800 Support Services - Central | 1,034,490 |
| Total Support Services | \$14,642,292 |
| 3000 Operation of Non-Instructional Services | |
| 3200 Student Activities | 1,133,749 |
| 3300 Community Services | 2,275 |
| Total Operation of Non-Instructional Services | \$1,136,024 |
| 5000 Other Expenditures and Financing Uses | |
| 5100 Debt Service / Other Expenditures and Financing Uses | 3,656,975 |
| 5900 Budgetary Reserve | 100,000 |
| Total Other Expenditures and Financing Uses | \$3,756,975 |
| Total Estimated Expenditures and Other Financing Uses | \$43,988,251 |

| <u>Description</u> | <u>Amount</u> |
|--|---------------------|
| 1000 Instruction | |
| 1100 Regular Programs - Elementary / Secondary | |
| 100 Personnel Services - Salaries | 7,239,443 |
| 200 Personnel Services - Employee Benefits | 6,179,364 |
| 300 Purchased Professional and Technical Services | 286,930 |
| 400 Purchased Property Services | 17,600 |
| 500 Other Purchased Services | 920,288 |
| 600 Supplies | 691,530 |
| 700 Property | 7,347 |
| 800 Other Objects | 2,301 |
| Total Regular Programs - Elementary / Secondary | \$15,344,803 |
| 1200 Special Programs - Elementary / Secondary | |
| 100 Personnel Services - Salaries | 2,096,361 |
| 200 Personnel Services - Employee Benefits | 1,614,546 |
| 300 Purchased Professional and Technical Services | 1,376,352 |
| 500 Other Purchased Services | 712,911 |
| 600 Supplies | 73,654 |
| 800 Other Objects | 1,072 |
| Total Special Programs - Elementary / Secondary | \$5,873,896 |
| 1300 Vocational Education | |
| 100 Personnel Services - Salaries | 859,694 |
| 200 Personnel Services - Employee Benefits | 685,349 |
| 300 Purchased Professional and Technical Services | 19,000 |
| 400 Purchased Property Services | 7,860 |
| 500 Other Purchased Services | 1,426,420 |
| 600 Supplies | 64,048 |
| Total Vocational Education | \$3,062,371 |
| 1400 Other Instructional Programs - Elementary / Secondary | |
| 100 Personnel Services - Salaries | 14,436 |
| 200 Personnel Services - Employee Benefits | 7,459 |
| 500 Other Purchased Services | 149,500 |
| 800 Other Objects | 495 |
| Total Other Instructional Programs - Elementary / Secondary | \$171,890 |
| Total Instruction | \$24,452,960 |
| 2000 Support Services | |
| 2100 Support Services - Students | |
| 100 Personnel Services - Salaries | 691,096 |
| 200 Personnel Services - Employee Benefits | 537,794 |
| 300 Purchased Professional and Technical Services | 41,913 |
| 500 Other Purchased Services | 31,210 |
| 600 Supplies | 46,063 |
| 700 Property | 6,000 |
| 800 Other Objects | 2,325 |
| Total Support Services - Students | \$1,356,401 |

| <u>Description</u> | | <u>Amount</u> |
|--|--|--------------------|
| 2200 Support Services - Instructional Staff | | |
| 100 Personnel Services - Salaries | | 524,581 |
| 200 Personnel Services - Employee Benefits | | 474,939 |
| 300 Purchased Professional and Technical Services | | 19,060 |
| 400 Purchased Property Services | | 400 |
| 500 Other Purchased Services | | 40,628 |
| 600 Supplies | | 48,358 |
| 700 Property | | 2,700 |
| 800 Other Objects | | 500 |
| Total Support Services - Instructional Staff | | \$1,111,166 |
| 2300 Support Services - Administration | | |
| 100 Personnel Services - Salaries | | 1,214,661 |
| 200 Personnel Services - Employee Benefits | | 935,379 |
| 300 Purchased Professional and Technical Services | | 364,460 |
| 400 Purchased Property Services | | 2,625 |
| 500 Other Purchased Services | | 37,725 |
| 600 Supplies | | 56,760 |
| 800 Other Objects | | 26,685 |
| Total Support Services - Administration | | \$2,638,295 |
| 2400 Support Services - Pupil Health | | |
| 100 Personnel Services - Salaries | | 283,731 |
| 200 Personnel Services - Employee Benefits | | 275,563 |
| 300 Purchased Professional and Technical Services | | 43,550 |
| 400 Purchased Property Services | | 1,510 |
| 500 Other Purchased Services | | 3,243 |
| 600 Supplies | | 18,400 |
| Total Support Services - Pupil Health | | \$625,997 |
| 2500 Support Services - Business | | |
| 100 Personnel Services - Salaries | | 205,024 |
| 200 Personnel Services - Employee Benefits | | 202,181 |
| 300 Purchased Professional and Technical Services | | 28,750 |
| 500 Other Purchased Services | | 7,184 |
| 600 Supplies | | 31,503 |
| 800 Other Objects | | 16,525 |
| Total Support Services - Business | | \$491,167 |
| 2600 Operation and Maintenance of Plant Services | | |
| 100 Personnel Services - Salaries | | 398,054 |
| 200 Personnel Services - Employee Benefits | | 424,095 |
| 300 Purchased Professional and Technical Services | | 126,727 |
| 400 Purchased Property Services | | 1,609,381 |
| 500 Other Purchased Services | | 222,043 |
| 600 Supplies | | 755,421 |
| 700 Property | | 5,750 |
| 800 Other Objects | | 1,587 |
| Total Operation and Maintenance of Plant Services | | \$3,543,058 |

| <u>Description</u> | | <u>Amount</u> |
|---|--|---------------------|
| 2700 <u>Student Transportation Services</u> | | |
| 500 Other Purchased Services | | 3,841,718 |
| Total Student Transportation Services | | \$3,841,718 |
| 2800 <u>Support Services - Central</u> | | |
| 100 Personnel Services - Salaries | | 298,241 |
| 200 Personnel Services - Employee Benefits | | 227,687 |
| 300 Purchased Professional and Technical Services | | 27,525 |
| 400 Purchased Property Services | | 10,500 |
| 500 Other Purchased Services | | 63,056 |
| 600 Supplies | | 256,376 |
| 700 Property | | 150,000 |
| 800 Other Objects | | 1,105 |
| Total Support Services - Central | | \$1,034,490 |
| Total Support Services | | \$14,642,292 |
| 3000 <u>Operation of Non-Instructional Services</u> | | |
| 3200 <u>Student Activities</u> | | |
| 100 Personnel Services - Salaries | | 456,671 |
| 200 Personnel Services - Employee Benefits | | 187,598 |
| 300 Purchased Professional and Technical Services | | 99,960 |
| 400 Purchased Property Services | | 60,623 |
| 500 Other Purchased Services | | 115,900 |
| 600 Supplies | | 127,799 |
| 700 Property | | 79,555 |
| 800 Other Objects | | 5,643 |
| Total Student Activities | | \$1,133,749 |
| 3300 <u>Community Services</u> | | |
| 800 Other Objects | | 2,275 |
| Total Community Services | | \$2,275 |
| Total Operation of Non-Instructional Services | | \$1,136,024 |
| 5000 <u>Other Expenditures and Financing Uses</u> | | |
| 5100 <u>Debt Service / Other Expenditures and Financing Uses</u> | | |
| 800 Other Objects | | 606,975 |
| 900 Other Uses of Funds | | 3,050,000 |
| Total Debt Service / Other Expenditures and Financing Uses | | \$3,656,975 |
| 5900 <u>Budgetary Reserve</u> | | |
| 800 Other Objects | | 100,000 |
| Total Budgetary Reserve | | \$100,000 |
| Total Other Expenditures and Financing Uses | | \$3,756,975 |
| TOTAL EXPENDITURES | | \$43,988,251 |

Cash and Short-Term Investments

| | | |
|--|---------|---------|
| 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 | 650,937 | 50,037 |
| Capital Reserve Fund - \$ 1431 | | |
| Other Capital Projects Fund | | |
| Debt Service Fund | | |
| Food Service / Cafeteria Operations Fund | | |
| Child Care Operations Fund | 180,000 | 200,000 |
| Other Enterprise Funds | | |
| Internal Service Fund | | |
| Private Purpose Trust Fund | | |
| Investment Trust Fund | 275,000 | 282,000 |
| Pension Trust Fund | | |
| Activity Fund | 83,000 | 83,000 |
| Other Agency Fund | | |
| Permanent Fund | | |

Total Cash and Short-Term Investments

\$13,267,787

\$12,414,065

Long-Term Investments

| | | |
|--|--|--|
| 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 | | |

06/30/2024 Estimate

06/30/2025 Projection

4,800,000

4,800,000

Long-Term Investments

Permanent Fund

06/30/2024 Estimate

06/30/2025 Projection

Total Long-Term Investments

\$4,800,000

\$4,800,000

TOTAL CASH AND INVESTMENTS

\$18,067,787

\$17,214,065

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 Controller-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 Controller-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

| | |
|--|--|
| 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

| <u>06/30/2024 Estimate</u> | <u>06/30/2025 Projection</u> |
|-----------------------------------|-------------------------------------|
| 3,656,975 | 3,651,675 |

| | |
|--------------------|--------------------|
| \$3,656,975 | \$3,651,675 |
| \$3,656,975 | \$3,651,675 |

| Account Description | Amounts |
|--|---------------------|
| 0810 Nonspendable Fund Balance | 168,130 |
| 0820 Restricted Fund Balance | 165,908 |
| 0830 Committed Fund Balance | 9,021,478 |
| 0840 Assigned Fund Balance | |
| 0850 Unassigned Fund Balance | 2,776,642 |
| Total Ending Fund Balance - Committed, Assigned, and Unassigned | \$11,798,120 |
| 5900 Budgetary Reserve | 100,000 |
| Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve | \$12,232,158 |