

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

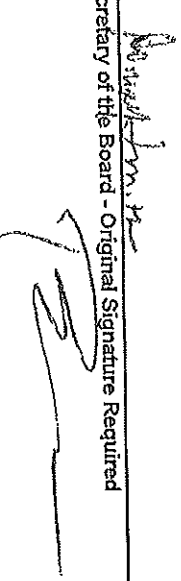
Date of Adoption of the General Fund Budget: 06/19/2024

President of the Board - Original Signature Required



Date July 2, 2024

Secretary of the Board - Original Signature Required



Date 7/2/2024

Chief School Administrator - Original Signature Required

Robert T Spicher

Date

7/2/2024

(814)764-5111 Extn :316

Contact Person

Telephone Extension

rspicher@clasd.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	Clarton-Limestone Area SD
COUNTY :	Clarton
AUN :	106161703

A 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

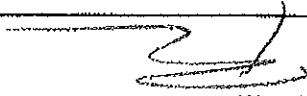
Yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$17041055
Ending Unassigned Fund Balance	\$1500000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.80%

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
	7/11/2024

DUE DATE: AUGUST 15, 2024

FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET

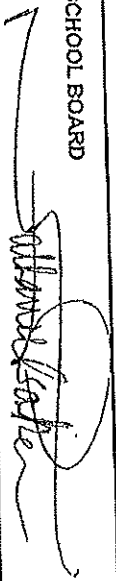
24 PS 6-687(a)(1)

(03/2006)

School District Name : Clanton-Limestone Area SD	County : Clanton	AUN Number : 106161703
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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 July 2, 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>
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.	This fund balance will be used for unforeseen circumstances and emergencies such as building or equipment repairs/replacements and such other unforeseen expenditures that may come up during the fiscal year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Estimating the Board will commit these funds for future rising costs of Technology, Capital Projects and Healthcare etc.

ITEM

AMOUNTS

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

810 Nonspendable Fund Balance	
820 Restricted Fund Balance	
830 Committed Fund Balance	
840 Assigned Fund Balance	
850 Unassigned Fund Balance	2,150,000

\$2,150,000

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

Estimated Revenues And Other Financing Sources

3000 Revenue from Local Sources	5,934,345
7000 Revenue from State Sources	10,635,918
3000 Revenue from Federal Sources	312,000
3000 Other Financing Sources	

\$16,882,263

Total Estimated Revenues And Other Financing Sources

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

\$19,032,263

REVENUE FROM LOCAL SOURCES

	<u>Amount</u>
6111 Current Real Estate Taxes	4,289,324
6113 Public Utility/Realty Taxes	4,800
6114 Payments in Lieu of Current Taxes - State / Local	72,000
6120 Current Per Capita Taxes, Section 679	16,000
6140 Current Act 511 Taxes - Flat Rate Assessments	38,290
6150 Current Act 511 Taxes - Proportional Assessments	855,300
6400 Delinquencies on Taxes Levied / Assessed by the LEA	225,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	162,000
6920 Contributions and Donations from Private Sources	1,631
6990 Refunds and Other Miscellaneous Revenue	45,000
	\$5,934,345

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,110,975
7112 Basic Education Funding-Social Security	359,451
7160 Tuition for Orphans Subsidy	10,600
7220 Vocational Education	81,818
7271 Special Education funds for School-Aged Pupils	841,310
7311 Pupil Transportation Subsidy	903,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	2,800
7330 Health Services (Medical, Dental, Nurse, Act 25)	14,350
7340 State Property Tax Reduction Allocation	500,590
7505 Ready to Learn Block Grant	158,575
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	55,000
7820 State Share of Retirement Contributions	1,597,449
	\$10,635,918

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	235,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	28,000
8517 Title IV - 21st Century Schools	19,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	25,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming
(Quarterly) Program

5,000

REVENUE FROM FEDERAL SOURCES

\$312,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

16,882,263

ct 1 Index (current): 7.5%
 Calculation Method:
 Number of Decimals For Tax Rate Calculation:
 Approx. Tax Revenue from RE Taxes:
 Amount of Tax Relief for Homestead Exclusions
 Total Approx. Tax Revenue:
 Approx. Tax Levy for Tax Rate Calculation:

Revenue	Section 672.1 Method Choice: (a)(1)
2	
\$4,289,955	
\$500,590	
\$4,790,545	
\$5,049,894	
Clarion	Jefferson
	Total

2023-24 Data

a. Assessed Value	\$66,291,498	\$21,961,090	\$88,252,588
b. Real Estate Mills	59.1100	40.7100	

I. 2024-25 Data

c. 2022 STEB Market Value	\$229,494,135	\$57,166,955	\$286,661,090
d. Assessed Value	\$67,057,045	\$21,987,470	\$89,044,515
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

2023-24 Calculations

f. 2023-24 Tax Levy	\$3,918,490	\$894,036	\$4,812,526
(a * b)			

2024-25 Calculations

g. Percent of Total Market Value	80.05765%	19.94235%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$3,852,795	\$959,731	\$4,812,526

II.

(f Total * g)	59.1100	43.7014	
i. Base Mills Subject to Index			
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	94.000000%	95.500000%	94.29914%
k. Tax Levy Needed	\$4,042,826	\$1,007,068	\$5,049,894
(Approx. Tax Levy * g)			

I. 2024-25 Real Estate Tax Rate

(k / d * 1000)	60.2800	45.8000	
m. Tax Levy Generated by Mills			
(l / 1000 * d)	\$4,042,199	\$1,007,026	\$5,049,225

III.

n. Tax Levy minus Tax Relief for Homestead Exclusions			\$4,548,635
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$4,289,324
(n * Est. Pct. Collection)			

ct 1 Index (current): 7.5%
 calculation Method:
 umber of Decimals For Tax Rate Calculation:
 pprox. Tax Revenue from RE Taxes:
 ount of Tax Relief for Homestead Exclusions
 ctial Approx. Tax Revenue:
 pprox. Tax Levy for Tax Rate Calculation:

Revenue	Section 672.1 Method Choice: (a)(1)
2	
\$4,289,955	
\$500,590	
\$4,790,545	
\$5,049,894	
Clarion	
Jefferson	
Total	

Index Maximums			
p. Maximum Mills Based On Index (1 * (1 + Index))	63.5432	46.9790	
q. Mills In Excess of Index (if (1 > p), (1 - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,261,019	\$1,032,949	\$5,293,968
s. Millage Rate within Index? (if 1 > 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			
Assessed Value Exclusion per Homestead	\$4,798.00	\$6,967.00	
V. Number of Homestead/Farmstead Properties	1390	340	1730
Median Assessed Value of Homestead Properties			\$15,962

act 1 Index (current): 7.5%			
calculation Method:	Revenue		Section 672.1 Method Choice: (a)(1)
umber of Decimals For Tax Rate Calculation:	2		
pprox. Tax Revenue from RE Taxes:	\$4,289,955		
mount of Tax Relief for Homestead Exclusions	<u>\$500,590</u>		
otal Approx. Tax Revenue:	\$4,790,545		
pprox. Tax Levy for Tax Rate Calculation:	\$5,049,894		
	Clarion	Jefferson	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$500,590	Lowering RE Tax Rate	\$0	\$500,590
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$500,590

CODE

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
ation	67,057,045	60.2800	4,042,199			94.00000%	
fferson	21,987,470	45.8000	1,007,026			95.50000%	
Totals:	89,044,515		5,049,225	500,590	4,548,635	94.29914%	4,289,324

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
3120	\$5.00			16,000
6140				
6141				
6142				
6143				
6144				
6145				
6146				
6149				
Total Current Act 511 Taxes - Flat Rate Assessments			38,290	38,290
6150				
6151				
6152				
6153				
6154				
6155				
6156				
6157				
6159				
Total Current Act 511 Taxes - Proportional Assessments				855,300
Total Act 511, Current Taxes				893,590

Act 511 Tax Limit	Market Value	Mills	(511 Limit)
286,661,090 X		12	3,439,933
			(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	Current Real Estate Taxes									
	Clarion	59.1100	60.2800	1.98%	Yes	7.5%				
	Jefferson	43.7014	45.8000	4.81%	Yes	7.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	7.5%				
	Current Act 511 Taxes - Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.5%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	7.5%				
	Current Act 511 Taxes - Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.5000%	0.5000%	0.00%	Yes	7.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.5000%	0.5000%	0.00%	Yes	7.5%				

Description	Amount
000 Instruction	7,780,415
1100 Regular Programs - Elementary / Secondary	2,751,149
1200 Special Programs - Elementary / Secondary	229,453
1300 Vocational Education	104,194
1400 Other Instructional Programs - Elementary / Secondary	2,600
1500 Nonpublic School Programs	
Total Instruction	\$10,867,811
000 Support Services	496,661
2100 Support Services - Students	377,484
2200 Support Services - Instructional Staff	1,010,588
2300 Support Services - Administration	220,426
2400 Support Services - Pupil Health	395,107
2500 Support Services - Business	1,430,122
2600 Operation and Maintenance of Plant Services	1,036,775
2700 Student Transportation Services	204,967
2800 Support Services - Central	11,484
2900 Other Support Services	
Total Support Services	\$5,183,614
000 Operation of Non-Instructional Services	414,355
3200 Student Activities	1,100
3300 Community Services	
Total Operation of Non-Instructional Services	\$415,455
000 Other Expenditures and Financing Uses	449,175
5100 Debt Service / Other Expenditures and Financing Uses	125,000
5200 Interfund Transfers - Out	
Total Other Expenditures and Financing Uses	\$574,175
Total Estimated Expenditures and Other Financing Uses	\$17,041,055

<u>Description</u>	<u>Amount</u>
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1000 Instruction

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries	3,962,680
200 Personnel Services - Employee Benefits	2,722,722
300 Purchased Professional and Technical Services	85,000
400 Purchased Property Services	11,200
500 Other Purchased Services	640,712
600 Supplies	221,961
700 Property	118,900
800 Other Objects	17,240
Total Regular Programs - Elementary / Secondary	\$7,780,415

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries	909,197
200 Personnel Services - Employee Benefits	748,194
300 Purchased Professional and Technical Services	697,000
400 Purchased Property Services	326
500 Other Purchased Services	372,275
600 Supplies	23,932
800 Other Objects	225
Total Special Programs - Elementary / Secondary	\$2,751,149

1300 Vocational Education

100 Personnel Services - Salaries	127,860
200 Personnel Services - Employee Benefits	77,023
400 Purchased Property Services	3,000
500 Other Purchased Services	1,500
600 Supplies	17,500
800 Other Objects	2,570
Total Vocational Education	\$229,453

1400 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries	59,027
200 Personnel Services - Employee Benefits	44,467
500 Other Purchased Services	700
Total Other Instructional Programs - Elementary / Secondary	\$104,194

1500 Nonpublic School Programs

300 Purchased Professional and Technical Services	2,600
Total Nonpublic School Programs	\$2,600

Total Instruction

\$10,867,811

2000 Support Services

2100 Support Services - Students

100 Personnel Services - Salaries	265,278
200 Personnel Services - Employee Benefits	174,533
300 Purchased Professional and Technical Services	45,250
500 Other Purchased Services	3,100
600 Supplies	6,500

description
 700 Property
 Amount
 2,000
 \$496,661

Total Support Services - Students

2200 Support Services - Instructional Staff

100 Personnel Services - Salaries 192,290
 200 Personnel Services - Employee Benefits 146,649
 300 Purchased Professional and Technical Services 16,050
 400 Purchased Property Services 3,400
 500 Other Purchased Services 1,000
 600 Supplies 17,700
 800 Other Objects 395
 \$377,484

Total Support Services - Instructional Staff

2300 Support Services - Administration

100 Personnel Services - Salaries 514,368
 200 Personnel Services - Employee Benefits 342,670
 300 Purchased Professional and Technical Services 93,150
 400 Purchased Property Services 1,950
 500 Other Purchased Services 16,425
 600 Supplies 6,950
 800 Other Objects 35,075
 \$1,010,588

Total Support Services - Administration

2400 Support Services - Pupil Health

100 Personnel Services - Salaries 114,131
 200 Personnel Services - Employee Benefits 94,785
 300 Purchased Professional and Technical Services 3,000
 400 Purchased Property Services 400
 600 Supplies 8,110
 \$220,426

Total Support Services - Pupil Health

2500 Support Services - Business

100 Personnel Services - Salaries 193,854
 200 Personnel Services - Employee Benefits 145,758
 500 Other Purchased Services 3,695
 600 Supplies 46,800
 700 Property 3,500
 800 Other Objects 1,500
 \$395,107

Total Support Services - Business

2600 Operation and Maintenance of Plant Services

100 Personnel Services - Salaries 569,353
 200 Personnel Services - Employee Benefits 396,059
 300 Purchased Professional and Technical Services 1,150
 400 Purchased Property Services 125,610
 500 Other Purchased Services 69,250
 600 Supplies 268,200
 800 Other Objects 500
 \$1,430,122

Total Operation and Maintenance of Plant Services

<u>Description</u>	<u>Amount</u>
2700 Student Transportation Services	
100 Personnel Services - Salaries	37,700
200 Personnel Services - Employee Benefits	33,575
400 Purchased Property Services	2,000
500 Other Purchased Services	963,000
600 Supplies	500
Total Student Transportation Services	\$1,036,775
2800 Support Services - Central	
100 Personnel Services - Salaries	70,000
200 Personnel Services - Employee Benefits	53,067
300 Purchased Professional and Technical Services	2,600
600 Supplies	65,300
700 Property	14,000
Total Support Services - Central	\$204,967
2900 Other Support Services	
500 Other Purchased Services	11,484
Total Other Support Services	\$11,484
Total Support Services	\$5,183,614
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	131,042
200 Personnel Services - Employee Benefits	52,863
300 Purchased Professional and Technical Services	99,778
400 Purchased Property Services	5,450
500 Other Purchased Services	70,618
600 Supplies	40,604
800 Other Objects	14,000
Total Student Activities	\$414,355
3300 Community Services	
600 Supplies	1,100
Total Community Services	\$1,100
Total Operation of Non-Instructional Services	\$415,455
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	204,175
900 Other Uses of Funds	245,000
Total Debt Service / Other Expenditures and Financing Uses	\$449,175
5200 Interfund Transfers - Out	
900 Other Uses of Funds	125,000
Total Interfund Transfers - Out	\$125,000
Total Other Expenditures and Financing Uses	\$574,175
TOTAL EXPENDITURES	\$17,041,055

ash and Short-Term Investments

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	910,531	735,531
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	140,000	178,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	722,000	780,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	33,500	38,500
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,779,717	\$4,546,717

ong-Term Investments

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$4,779,717

\$4,546,717

ong-Term Indebtedness

General Fund

0510 Bonds Payable
 0520 Extended-Term Financing Agreements Payable
 0530 Lease and Other Right-To-Use Obligations

06/30/2024 Estimate

06/30/2025 Projection

5,895,000

5,650,000

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

\$5,895,000

\$5,650,000

Total 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 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

ong-Term Indebtedness

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

06/30/2024 Estimate

06/30/2025 Projection

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

\$5,895,000

\$5,650,000

Short-Term Payables

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

06/30/2024 Estimate

06/30/2025 Projection

TOTAL INDEBTEDNESS

\$5,895,000

\$5,650,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	491,208
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,500,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,991,208

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve **\$1,991,208**

