


FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2024



President of the Board - Original Signature Required_____
Date

6-17-24



Secretary of the Board - Original Signature Required_____
Date

6-17-24



Chief School Administrator - Original Signature Required_____
Date

6-17-24

Keith D Ramsey

Contact Person

(717)354-1507

Extn : _____

Telephone_____
Extension

keith_ramsey@elanco.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Eastern Lancaster County SD	COUNTY : Lancaster	AUN : 113362303
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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 x
No

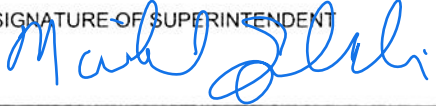
If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$67241435
Ending Unassigned Fund Balance	\$3289749
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.89%

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 6 - 17 - 24
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DUE DATE: AUGUST 15, 2024

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

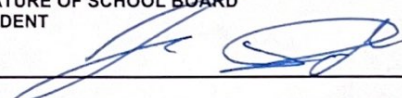
24 PS 6-687(a)(1)

(03/2006)

School District Name : Eastern Lancaster County SD	County : Lancaster	AUN Number : 113362303
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/13/24
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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.	The unassigned fund balance is necessary to maintain stability over a period of years to protect the District from unexpected costs or temporary shortfalls in cash flows.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This is the total amount committed at the end of the year to help offset future employer obligations for PSERS due to rate increases, for technology initiatives, and to balance future budgets.

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	299,978
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,947,638
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,289,749
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$11,237,387</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	48,288,875
7000 Revenue from State Sources	16,358,877
8000 Revenue from Federal Sources	1,692,570
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$66,340,322</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$77,577,709</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	37,546,678
6112 Interim Real Estate Taxes	214,997
6113 Public Utility Realty Taxes	39,500
6114 Payments in Lieu of Current Taxes - State / Local	200,000
6140 Current Act 511 Taxes - Flat Rate Assessments	175,000
6150 Current Act 511 Taxes - Proportional Assessments	5,900,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	400,000
6500 Earnings on Investments	770,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	575,000
6910 Rentals	25,000
6940 Tuition from Patrons	1,900,000
6960 Services Provided Other Local Governmental Units / LEAs	425,700
6990 Refunds and Other Miscellaneous Revenue	47,000
REVENUE FROM LOCAL SOURCES	\$48,288,875
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,206,569
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	40,000
7271 Special Education funds for School-Aged Pupils	1,792,811
7311 Pupil Transportation Subsidy	1,250,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	190,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	44,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	85,000
7340 State Property Tax Reduction Allocation	678,204
7505 Ready to Learn Block Grant	247,418
7810 State Share of Social Security and Medicare Taxes	1,040,460
7820 State Share of Retirement Contributions	4,734,415
REVENUE FROM STATE SOURCES	\$16,358,877
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	885,282
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	134,668
8516 Title III - Language Instruction for English Learners and Immigrant Students	17,179

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	75,441
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	550,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
REVENUE FROM FEDERAL SOURCES	\$1,692,570
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	66,340,322

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$37,546,678	
Amount of Tax Relief for Homestead Exclusions	<u>\$678,631</u>	
Total Approx. Tax Revenue:	\$38,225,309	
Approx. Tax Levy for Tax Rate Calculation:	\$39,757,831	
	Lancaster	Total

2023-24 Data		
a. Assessed Value	\$2,903,142,900	\$2,903,142,900
b. Real Estate Mills	13.2981	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$3,024,042,872	\$3,024,042,872
d. Assessed Value	\$2,923,950,400	\$2,923,950,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$38,606,285	\$38,606,285
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$38,606,285	\$38,606,285
(f Total * g)		
i. Base Mills Subject to Index	13.2981	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.07842%	96.07842%
k. Tax Levy Needed	\$39,757,831	\$39,757,831
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	13.5973	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$39,757,831	\$39,757,831
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$39,079,200
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$37,546,678
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$37,546,678	
Amount of Tax Relief for Homestead Exclusions	<u>\$678,631</u>	
Total Approx. Tax Revenue:	\$38,225,309	
Approx. Tax Levy for Tax Rate Calculation:	\$39,757,831	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	14.0028	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$40,943,493	\$40,943,493
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$7,535.00	
Number of Homestead/Farmstead Properties	6624	6624
Median Assessed Value of Homestead Properties		\$202,400

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$37,546,678
Amount of Tax Relief for Homestead Exclusions	<u>\$678,631</u>
Total Approx. Tax Revenue:	\$38,225,309
Approx. Tax Levy for Tax Rate Calculation:	\$39,757,831
	Lancaster
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$678,204	Lowering RE Tax Rate	\$0	\$678,204
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$427			\$427
Amount of Tax Relief from State/Local Sources				\$678,631

2024-2025 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 113362303 Eastern Lancaster County SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/21/2024 12:12:20 PM				Page - 1 of 1			
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
Lancaster	2,923,950,400	13.5973	39,757,831			96.07842%	
Totals:	2,923,950,400		39,757,831	- 678,631 =	39,079,200 X	96.07842% =	37,546,678
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$0.00	0		
6140	Current Act 511 Taxes – Flat Rate Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	175,000	175,000
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						175,000	175,000
6150	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%	5,300,000	5,300,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	600,000	600,000
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						5,900,000	5,900,000
Total Act 511, Current Taxes							6,075,000
Act 511 Tax Limit -->				3,024,042,872 X	12	36,288,514	
				Market Value	Mills	(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>									
	Lancaster	13.2981	13.5973	2.25%	Yes	5.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

LEA : 113362303 Eastern Lancaster County SD

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	27,668,078
1200 Special Programs - Elementary / Secondary	10,517,912
1300 Vocational Education	1,223,113
1400 Other Instructional Programs - Elementary / Secondary	187,184
1500 Nonpublic School Programs	33,634
Total Instruction	\$39,629,921
2000 Support Services	
2100 Support Services - Students	2,768,186
2200 Support Services - Instructional Staff	4,439,862
2300 Support Services - Administration	3,906,814
2400 Support Services - Pupil Health	1,405,150
2500 Support Services - Business	742,907
2600 Operation and Maintenance of Plant Services	4,394,704
2700 Student Transportation Services	3,515,696
2800 Support Services - Central	2,664,281
2900 Other Support Services	38,000
Total Support Services	\$23,875,600
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,221,114
3300 Community Services	4,800
Total Operation of Non-Instructional Services	\$1,225,914
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,000
5200 Interfund Transfers - Out	2,500,000
Total Other Expenditures and Financing Uses	\$2,510,000
Total Estimated Expenditures and Other Financing Uses	\$67,241,435

LEA : 113362303 Eastern Lancaster County SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,882,208
200 Personnel Services - Employee Benefits	9,435,747
300 Purchased Professional and Technical Services	982,223
400 Purchased Property Services	5,365
500 Other Purchased Services	1,002,720
600 Supplies	1,358,960
800 Other Objects	855
Total Regular Programs - Elementary / Secondary	\$27,668,078
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,142,025
200 Personnel Services - Employee Benefits	1,837,059
300 Purchased Professional and Technical Services	4,551,861
400 Purchased Property Services	2,000
500 Other Purchased Services	923,830
600 Supplies	61,137
Total Special Programs - Elementary / Secondary	\$10,517,912
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	151,492
200 Personnel Services - Employee Benefits	72,469
300 Purchased Professional and Technical Services	5,322
500 Other Purchased Services	973,000
600 Supplies	20,730
800 Other Objects	100
Total Vocational Education	\$1,223,113
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	53,843
200 Personnel Services - Employee Benefits	3,151
300 Purchased Professional and Technical Services	18,189
500 Other Purchased Services	111,501
600 Supplies	500
Total Other Instructional Programs - Elementary / Secondary	\$187,184
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	33,634
Total Nonpublic School Programs	\$33,634
Total Instruction	\$39,629,921
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,420,543
200 Personnel Services - Employee Benefits	814,917
300 Purchased Professional and Technical Services	424,003
400 Purchased Property Services	383
500 Other Purchased Services	8,680

LEA : 113362303 Eastern Lancaster County SD

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<u>Description</u>		<u>Amount</u>
600	Supplies	93,624
800	Other Objects	6,036
Total Support Services - Students		\$2,768,186
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	2,531,512
200	Personnel Services - Employee Benefits	1,585,806
300	Purchased Professional and Technical Services	200,576
400	Purchased Property Services	1,925
500	Other Purchased Services	44,326
600	Supplies	72,634
800	Other Objects	3,083
Total Support Services - Instructional Staff		\$4,439,862
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	2,292,931
200	Personnel Services - Employee Benefits	1,253,108
300	Purchased Professional and Technical Services	181,678
400	Purchased Property Services	14,574
500	Other Purchased Services	35,416
600	Supplies	105,534
800	Other Objects	23,573
Total Support Services - Administration		\$3,906,814
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	612,071
200	Personnel Services - Employee Benefits	407,933
300	Purchased Professional and Technical Services	372,000
400	Purchased Property Services	175
600	Supplies	12,841
800	Other Objects	130
Total Support Services - Pupil Health		\$1,405,150
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	416,773
200	Personnel Services - Employee Benefits	196,873
300	Purchased Professional and Technical Services	3,000
400	Purchased Property Services	26,000
500	Other Purchased Services	16,000
600	Supplies	48,261
800	Other Objects	36,000
Total Support Services - Business		\$742,907
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	788,350
200	Personnel Services - Employee Benefits	445,143
300	Purchased Professional and Technical Services	106,200
400	Purchased Property Services	1,472,561
500	Other Purchased Services	300,450
600	Supplies	1,278,000

LEA : 113362303 Eastern Lancaster County SD

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<u>Description</u>	<u>Amount</u>
800 Other Objects	4,000
Total Operation and Maintenance of Plant Services	\$4,394,704
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	118,733
200 Personnel Services - Employee Benefits	77,954
300 Purchased Professional and Technical Services	300,000
400 Purchased Property Services	750
500 Other Purchased Services	2,984,059
600 Supplies	33,000
800 Other Objects	1,200
Total Student Transportation Services	\$3,515,696
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,311,246
200 Personnel Services - Employee Benefits	718,741
300 Purchased Professional and Technical Services	70,587
400 Purchased Property Services	104,400
500 Other Purchased Services	276,720
600 Supplies	180,987
800 Other Objects	1,600
Total Support Services - Central	\$2,664,281
2900 <u>Other Support Services</u>	
500 Other Purchased Services	38,000
Total Other Support Services	\$38,000
Total Support Services	\$23,875,600
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	779,960
200 Personnel Services - Employee Benefits	96,995
300 Purchased Professional and Technical Services	117,709
400 Purchased Property Services	25,700
500 Other Purchased Services	68,050
600 Supplies	121,700
800 Other Objects	11,000
Total Student Activities	\$1,221,114
3300 <u>Community Services</u>	
600 Supplies	1,000
800 Other Objects	3,800
Total Community Services	\$4,800
Total Operation of Non-Instructional Services	\$1,225,914
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	10,000
Total Debt Service / Other Expenditures and Financing Uses	\$10,000

LEA : 113362303 Eastern Lancaster County SD

Description	Amount
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,500,000
Total Interfund Transfers - Out	\$2,500,000
Total Other Expenditures and Financing Uses	\$2,510,000
TOTAL EXPENDITURES	\$67,241,435

LEA : 113362303 Eastern Lancaster County SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	15,309,569	15,309,569
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	13,070,191	12,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,825,230	1,900,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	11,000,000	11,000,000
Private Purpose Trust Fund	80,971	80,971
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	101,644	101,644
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$41,387,605	\$40,892,184

<u>Long-Term Investments</u>	<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		

LEA : 113362303 Eastern Lancaster County SD

<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$41,387,605	\$40,892,184

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	100,950	100,950
0540 Accumulated Compensated Absences	501,908	501,908
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,607,290	6,607,290
0599 Other Noncurrent Liabilities	76,613,105	76,613,105
Total General Fund	\$83,823,253	\$83,823,253
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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)	27,410	27,410
0599 Other Noncurrent Liabilities	661,626	661,626
Total Food Service / Cafeteria Operations Fund	\$689,036	\$689,036
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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	\$84,512,289	\$84,512,289

<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$84,512,289	\$84,512,289

Account Description	Amounts
0810 Nonspendable Fund Balance	299,978
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,046,525
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,289,749
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,336,274
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,636,252