

# FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Stephen T. Lindemuth  
President of the Board - Original Signature Required

6/18/24  
Date

Rebecca K. Maxwell  
Secretary of the Board - Original Signature Required

6/18/24  
Date

Karen R. Nell  
Chief School Administrator - Original Signature Required

6/18/24  
Date

Tom Strickler  
Contact Person

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Telephone      Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Elizabethtown Area SD	COUNTY : Lancaster	AUN : 113362403
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2024-2025 (compared to 2023-2024 )? Yes   
No

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

Total Budgeted Expenditures	\$82010948
Ending Unassigned Fund Balance	\$1205859
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.47%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes   
No

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

SIGNATURE OF SUPERINTENDENT  <i>Karen R. Nell</i>	DATE  <i>6/18/24</i>
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DUE DATE: AUGUST 15, 2024

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Elizabethtown Area SD	<b>County :</b> Lancaster	<b>AUN Number :</b> 113362403
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 4/30/24
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Board decision and fiscal planning to allow for unanticipated expenses.
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.	Board decision and fiscal planning to allow for unanticipated expenses.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Board decision to assign funds for future facility needs and medical costs.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,700,000
0840 Assigned Fund Balance	3,900,000
0850 Unassigned Fund Balance	1,539,322
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$7,139,322</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	54,142,584
7000 Revenue from State Sources	24,071,675
8000 Revenue from Federal Sources	927,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$79,141,259</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$86,280,581</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	43,961,083
6112 Interim Real Estate Taxes	360,000
6113 Public Utility Realty Taxes	44,000
6114 Payments in Lieu of Current Taxes - State / Local	1,018,049
6150 Current Act 511 Taxes - Proportional Assessments	5,325,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	653,450
6500 Earnings on Investments	1,000,002
6700 Revenues from LEA Activities	141,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,050,000
6910 Rentals	40,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	300,000
6990 Refunds and Other Miscellaneous Revenue	200,000

**REVENUE FROM LOCAL SOURCES \$54,142,584**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	11,904,528
7160 Tuition for Orphans Subsidy	135,000
7220 Vocational Education	45,000
7271 Special Education funds for School-Aged Pupils	2,610,878
7311 Pupil Transportation Subsidy	920,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	70,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	471,930
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	905,208
7360 Safe Schools	185,207
7505 Ready to Learn Block Grant	472,997
7810 State Share of Social Security and Medicare Taxes	1,150,000
7820 State Share of Retirement Contributions	5,120,927

**REVENUE FROM STATE SOURCES \$24,071,675**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	540,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	100,000
8517 Title IV - 21st Century Schools	40,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	230,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program 17,000

**REVENUE FROM FEDERAL SOURCES \$927,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 79,141,259**

Act 1 Index (current): 6.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$43,961,083
Amount of Tax Relief for Homestead Exclusions	<u>\$905,319</u>
Total Approx. Tax Revenue:	\$44,866,402
Approx. Tax Levy for Tax Rate Calculation:	\$46,225,790

Lancaster

Total

<b>2023-24 Data</b>		
a. Assessed Value	\$2,320,000,000	\$2,320,000,000
b. Real Estate Mills	19.1671	
<b>I. 2024-25 Data</b>		
c. 2022 STEB Market Value	\$2,278,889,287	\$2,278,889,287
d. Assessed Value	\$2,335,815,500	\$2,335,815,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2023-24 Calculations</b>		
f. 2023-24 Tax Levy	\$44,467,672	\$44,467,672
(a * b)		
<b>2024-25 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$44,467,672	\$44,467,672
(f Total * g)		
i. Base Mills Subject to Index	19.1671	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	97.00050%	97.00050%
k. Tax Levy Needed	\$46,225,790	\$46,225,790
(Approx. Tax Levy * g)		
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>19.7900</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$46,225,789	\$46,225,789
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$45,320,470
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$43,961,083
(n * Est. Pct. Collection)		



Act 1 Index (current): 6.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$43,961,083
Amount of Tax Relief for Homestead Exclusions	<u>\$905,319</u>
Total Approx. Tax Revenue:	\$44,866,402
Approx. Tax Levy for Tax Rate Calculation:	\$46,225,790

Lancaster

Total

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	20.4321	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$47,725,616	\$47,725,616
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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$6,632.00	
Number of Homestead/Farmstead Properties	6898	6898
Median Assessed Value of Homestead Properties		\$182,300

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Act 1 Index (current): 6.6%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$43,961,083</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$905,319</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$44,866,402</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$46,225,790</b>
	<b>Lancaster</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$905,208	Lowering RE Tax Rate	\$0	\$905,208
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$111			\$111
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$905,319</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lancaster	2,335,815,500	19.7900	46,225,789			97.00050%	
<b>Totals:</b>	<b>2,335,815,500</b>		<b>46,225,789</b>	905,319 =	45,320,470 X	97.00050% =	43,961,083

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 0 0**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,500,000	4,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	825,000	825,000
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 5,325,000 5,325,000**

**Total Act 511, Current Taxes 5,325,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,278,889,287 X</b>	<b>12</b>	<b>27,346,671</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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	19.1671	19.7900	3.25%	Yes	6.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.6%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	34,357,140
1200 Special Programs - Elementary / Secondary	14,412,870
1300 Vocational Education	1,907,553
1400 Other Instructional Programs - Elementary / Secondary	334,555
<b>Total Instruction</b>	<b>\$51,012,118</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,932,574
2200 Support Services - Instructional Staff	734,308
2300 Support Services - Administration	4,235,507
2400 Support Services - Pupil Health	1,284,821
2500 Support Services - Business	961,155
2600 Operation and Maintenance of Plant Services	5,972,193
2700 Student Transportation Services	3,363,358
2800 Support Services - Central	1,918,686
<b>Total Support Services</b>	<b>\$22,402,602</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,406,893
3300 Community Services	6,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,412,893</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	6,683,335
5900 Budgetary Reserve	500,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,183,335</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$82,010,948</b>

2024-2025 Final General Fund Budget

LEA : 113362403 Elizabethtown Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	18,144,447
200 Personnel Services - Employee Benefits	11,983,104
300 Purchased Professional and Technical Services	943,700
400 Purchased Property Services	17,775
500 Other Purchased Services	1,720,100
600 Supplies	1,536,325
800 Other Objects	11,689
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$34,357,140</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,373,176
200 Personnel Services - Employee Benefits	2,602,149
300 Purchased Professional and Technical Services	5,422,000
500 Other Purchased Services	2,969,850
600 Supplies	33,950
800 Other Objects	11,745
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$14,412,870</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	221,707
200 Personnel Services - Employee Benefits	144,331
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	78,905
500 Other Purchased Services	1,457,610
<b>Total Vocational Education</b>	<b>\$1,907,553</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	19,625
200 Personnel Services - Employee Benefits	19,530
300 Purchased Professional and Technical Services	43,400
500 Other Purchased Services	251,500
600 Supplies	500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$334,555</b>
<b>Total Instruction</b>	<b>\$51,012,118</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,207,415
200 Personnel Services - Employee Benefits	1,525,516
300 Purchased Professional and Technical Services	129,500
500 Other Purchased Services	6,000
600 Supplies	61,183
800 Other Objects	2,960
<b>Total Support Services - Students</b>	<b>\$3,932,574</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	334,951

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	195,362
300 Purchased Professional and Technical Services	144,750
500 Other Purchased Services	5,650
600 Supplies	53,595
<b>Total Support Services - Instructional Staff</b>	<b>\$734,308</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,312,784
200 Personnel Services - Employee Benefits	1,424,703
300 Purchased Professional and Technical Services	242,000
500 Other Purchased Services	158,950
600 Supplies	54,070
800 Other Objects	43,000
<b>Total Support Services - Administration</b>	<b>\$4,235,507</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	710,527
200 Personnel Services - Employee Benefits	506,474
300 Purchased Professional and Technical Services	2,700
400 Purchased Property Services	2,500
500 Other Purchased Services	100
600 Supplies	62,000
800 Other Objects	520
<b>Total Support Services - Pupil Health</b>	<b>\$1,284,821</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	487,345
200 Personnel Services - Employee Benefits	332,060
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	16,750
600 Supplies	69,500
800 Other Objects	53,000
<b>Total Support Services - Business</b>	<b>\$961,155</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,333,813
200 Personnel Services - Employee Benefits	1,046,239
300 Purchased Professional and Technical Services	239,000
400 Purchased Property Services	1,733,241
500 Other Purchased Services	348,400
600 Supplies	1,270,500
800 Other Objects	1,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,972,193</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	67,484
200 Personnel Services - Employee Benefits	28,040
500 Other Purchased Services	3,257,259
600 Supplies	10,400
800 Other Objects	175

<u>Description</u>	<u>Amount</u>
<b>Total Student Transportation Services</b>	<b>\$3,363,358</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	840,740
200 Personnel Services - Employee Benefits	567,321
300 Purchased Professional and Technical Services	87,325
400 Purchased Property Services	131,400
500 Other Purchased Services	49,150
600 Supplies	239,200
800 Other Objects	3,550
<b>Total Support Services - Central</b>	<b>\$1,918,686</b>
<b>Total Support Services</b>	<b>\$22,402,602</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	560,406
200 Personnel Services - Employee Benefits	266,219
300 Purchased Professional and Technical Services	145,614
400 Purchased Property Services	22,250
500 Other Purchased Services	112,486
600 Supplies	252,604
800 Other Objects	47,314
<b>Total Student Activities</b>	<b>\$1,406,893</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	6,000
<b>Total Community Services</b>	<b>\$6,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,412,893</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	6,683,335
<b>Total Interfund Transfers - Out</b>	<b>\$6,683,335</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	500,000
<b>Total Budgetary Reserve</b>	<b>\$500,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,183,335</b>
<b>TOTAL EXPENDITURES</b>	<b>\$82,010,948</b>



**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	5,000,000	5,000,000
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	10,000,000	12,000,000
Other Capital Projects Fund	16,200,000	7,200,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	500,000	1,500,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$31,950,000</b>	<b>\$25,950,000</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$31,950,000</b>	<b>\$25,950,000</b>
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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	59,475,000	55,950,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	679,294	679,294
0540 Accumulated Compensated Absences	2,150,000	2,150,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,000,000	6,000,000
0599 Other Noncurrent Liabilities	85,000,000	85,000,000
<b>Total General Fund</b>	<b>\$153,304,294</b>	<b>\$149,779,294</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

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**

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
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)	42,227	42,227
0599 Other Noncurrent Liabilities	852,000	852,000
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$894,227</b>	<b>\$894,227</b>
<b>Child Care Operations Fund</b>		
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		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
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		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
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		
<b>Total Internal Service Fund</b>		

**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**

**\$154,198,521**

**\$150,673,521**

**Short-Term Payables**

**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
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$154,198,521</b>	<b>\$150,673,521</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,063,774
0850 Unassigned Fund Balance	1,205,859
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,269,633</b>
<b>5900 Budgetary Reserve</b>	<b>500,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,769,633</b>