

# FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Curtis O Richards

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(717)866-7117

\_\_\_\_\_  
Extn :10810

\_\_\_\_\_  
Contact Person

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Telephone

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Extension

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curtis\_richards@elcosd.org

\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Eastern Lebanon County SD	COUNTY : Lebanon	AUN : 113382303
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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	\$56685423
Ending Unassigned Fund Balance	\$2105751
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.71%

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
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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> Eastern Lebanon County SD	<b>County :</b> Lebanon	<b>AUN Number :</b> 113382303
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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>
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Contingency for unexpected 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.	Contingency for unexpected expenses.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Healthcare Stabilization Fund.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	For use on future capital projects.

<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	369,135	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,000,000	
0840 Assigned Fund Balance	6,000,000	
0850 Unassigned Fund Balance	2,782,302	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$9,782,302</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	38,380,482	
7000 Revenue from State Sources	16,354,204	
8000 Revenue from Federal Sources	1,179,186	
9000 Other Financing Sources	95,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$56,008,872</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$65,791,174</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	30,290,257
6112 Interim Real Estate Taxes	149,684
6113 Public Utility Realty Taxes	45,000
6114 Payments in Lieu of Current Taxes - State / Local	10,000
6150 Current Act 511 Taxes - Proportional Assessments	4,562,820
6400 Delinquencies on Taxes Levied / Assessed by the LEA	840,000
6500 Earnings on Investments	775,000
6700 Revenues from LEA Activities	131,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	675,373
6910 Rentals	10,000
6940 Tuition from Patrons	774,348
6990 Refunds and Other Miscellaneous Revenue	117,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$38,380,482</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	6,591,823
7160 Tuition for Orphans Subsidy	35,000
7220 Vocational Education	52,030
7271 Special Education funds for School-Aged Pupils	1,582,219
7311 Pupil Transportation Subsidy	1,600,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	70,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	523,750
7330 Health Services (Medical, Dental, Nurse, Act 25)	48,580
7340 State Property Tax Reduction Allocation	703,798
7360 Safe Schools	45,000
7501 PA Accountability Grants	258,521
7810 State Share of Social Security and Medicare Taxes	865,270
7820 State Share of Retirement Contributions	3,978,213
<b>REVENUE FROM STATE SOURCES</b>	<b>\$16,354,204</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	665,100
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	124,086
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	325,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	65,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,179,186</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	95,000
<b>OTHER FINANCING SOURCES</b>	<b>\$95,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>56,008,872</b>

Act 1 Index (current): 6.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$30,290,257</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$704,085</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$30,994,342</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$31,931,154</b>
	<b>Lebanon</b>
	<b>Total</b>

<b>2023-24 Data</b>		
a. Assessed Value	\$1,759,944,961	\$1,759,944,961
b. Real Estate Mills	17.1811	
<b>I. 2024-25 Data</b>		
c. 2022 STEB Market Value	\$1,673,692,741	\$1,673,692,741
d. Assessed Value	\$1,770,000,000	\$1,770,000,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2023-24 Calculations</b>		
f. 2023-24 Tax Levy	\$30,237,790	\$30,237,790
(a * b)		
<b>2024-25 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$30,237,790	\$30,237,790
(f Total * g)		
i. Base Mills Subject to Index	17.1811	
(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	97.00000%	97.00000%
k. Tax Levy Needed	\$31,931,154	\$31,931,154
(Approx. Tax Levy * g)		
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>18.0402</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$31,931,154	\$31,931,154
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$31,227,069
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$30,290,257
(n * Est. Pct. Collection)		



Act 1 Index (current): 6.4%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$30,290,257
Amount of Tax Relief for Homestead Exclusions	<u>\$704,085</u>
Total Approx. Tax Revenue:	\$30,994,342
Approx. Tax Levy for Tax Rate Calculation:	\$31,931,154

	Lebanon	Total
<hr/>		
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	18.2806	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$32,356,662	\$32,356,662
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

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$7,045.00	
Number of Homestead/Farmstead Properties	5540	5540
Median Assessed Value of Homestead Properties		\$169,700

AUN: 113382303 Eastern Lebanon County SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 6.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$30,290,257
Amount of Tax Relief for Homestead Exclusions	<u>\$704,085</u>
Total Approx. Tax Revenue:	\$30,994,342
Approx. Tax Levy for Tax Rate Calculation:	\$31,931,154
	Lebanon

Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$703,798	Lowering RE Tax Rate	\$0	\$703,798
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$287			\$287
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$704,085</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>
Lebanon	1,770,000,000	18.0402	31,931,154			97.00000%	
<b>Totals:</b>	<b>1,770,000,000</b>		<b>31,931,154</b>	- 704,085 =	31,227,069 X	97.00000% =	30,290,257

	<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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,850,860
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	711,960
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>4,562,820</b>
<b>Total Act 511, Current Taxes</b>			<b>4,562,820</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,673,692,741 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>20,084,313</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> Lebanon	17.1811	18.0402	5.01%	Yes	6.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	22,621,460
1200 Special Programs - Elementary / Secondary	7,995,198
1300 Vocational Education	1,062,472
1400 Other Instructional Programs - Elementary / Secondary	332,904
<b>Total Instruction</b>	<b>\$32,012,034</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,251,480
2200 Support Services - Instructional Staff	2,268,012
2300 Support Services - Administration	2,863,668
2400 Support Services - Pupil Health	622,368
2500 Support Services - Business	873,250
2600 Operation and Maintenance of Plant Services	4,677,874
2700 Student Transportation Services	2,747,448
2800 Support Services - Central	888,859
2900 Other Support Services	22,500
<b>Total Support Services</b>	<b>\$17,215,459</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,370,197
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,370,197</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	61,638
5200 Interfund Transfers - Out	5,875,000
5900 Budgetary Reserve	151,095
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,087,733</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$56,685,423</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	12,610,143
200 Personnel Services - Employee Benefits	7,504,097
300 Purchased Professional and Technical Services	145,649
400 Purchased Property Services	604,344
500 Other Purchased Services	1,016,686
600 Supplies	672,961
700 Property	37,523
800 Other Objects	30,057
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$22,621,460</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	3,684,777
200 Personnel Services - Employee Benefits	2,218,244
300 Purchased Professional and Technical Services	1,434,062
500 Other Purchased Services	627,482
600 Supplies	25,413
800 Other Objects	5,220
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$7,995,198</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	59,875
200 Personnel Services - Employee Benefits	58,507
500 Other Purchased Services	902,300
600 Supplies	22,300
700 Property	15,000
800 Other Objects	4,490
<b>Total Vocational Education</b>	<b>\$1,062,472</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	199,715
200 Personnel Services - Employee Benefits	117,929
300 Purchased Professional and Technical Services	10,900
500 Other Purchased Services	360
600 Supplies	4,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$332,904</b>
<b>Total Instruction</b>	<b>\$32,012,034</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,373,033
200 Personnel Services - Employee Benefits	809,738
300 Purchased Professional and Technical Services	18,650
500 Other Purchased Services	11,065
600 Supplies	34,978
700 Property	530
800 Other Objects	3,486

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$2,251,480</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	937,153
200 Personnel Services - Employee Benefits	713,876
300 Purchased Professional and Technical Services	92,355
400 Purchased Property Services	16,400
500 Other Purchased Services	26,275
600 Supplies	470,526
800 Other Objects	11,427
<b>Total Support Services - Instructional Staff</b>	<b>\$2,268,012</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,594,217
200 Personnel Services - Employee Benefits	851,564
300 Purchased Professional and Technical Services	192,000
400 Purchased Property Services	1,200
500 Other Purchased Services	139,420
600 Supplies	53,540
800 Other Objects	31,727
<b>Total Support Services - Administration</b>	<b>\$2,863,668</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	272,572
200 Personnel Services - Employee Benefits	175,875
300 Purchased Professional and Technical Services	150,050
400 Purchased Property Services	175
500 Other Purchased Services	625
600 Supplies	23,071
<b>Total Support Services - Pupil Health</b>	<b>\$622,368</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	441,945
200 Personnel Services - Employee Benefits	270,142
300 Purchased Professional and Technical Services	11,900
400 Purchased Property Services	15,000
500 Other Purchased Services	68,630
600 Supplies	58,633
800 Other Objects	7,000
<b>Total Support Services - Business</b>	<b>\$873,250</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,535,070
200 Personnel Services - Employee Benefits	1,045,378
300 Purchased Professional and Technical Services	54,796
400 Purchased Property Services	884,947
500 Other Purchased Services	181,350
600 Supplies	931,423
700 Property	37,000
800 Other Objects	7,910

<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,677,874</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	29,541
200 Personnel Services - Employee Benefits	11,607
300 Purchased Professional and Technical Services	55,000
500 Other Purchased Services	2,621,300
600 Supplies	30,000
<b>Total Student Transportation Services</b>	<b>\$2,747,448</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	305,234
200 Personnel Services - Employee Benefits	82,225
300 Purchased Professional and Technical Services	54,300
500 Other Purchased Services	109,500
600 Supplies	240,500
700 Property	94,600
800 Other Objects	2,500
<b>Total Support Services - Central</b>	<b>\$888,859</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	22,500
<b>Total Other Support Services</b>	<b>\$22,500</b>
<b>Total Support Services</b>	<b>\$17,215,459</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	701,229
200 Personnel Services - Employee Benefits	278,937
300 Purchased Professional and Technical Services	104,432
400 Purchased Property Services	16,950
500 Other Purchased Services	111,159
600 Supplies	72,400
700 Property	49,100
800 Other Objects	35,990
<b>Total Student Activities</b>	<b>\$1,370,197</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,370,197</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	61,638
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$61,638</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	5,875,000
<b>Total Interfund Transfers - Out</b>	<b>\$5,875,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	151,095



<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$151,095
Total Other Expenditures and Financing Uses	\$6,087,733
<b>TOTAL EXPENDITURES</b>	<b>\$56,685,423</b>

**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	9,750,000	9,750,000
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		
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$9,750,000</b>	<b>\$9,750,000</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**

**TOTAL CASH AND INVESTMENTS**

**\$9,750,000**

**\$9,750,000**

**Long-Term Indebtedness**

**06/30/2024 Estimate**

**06/30/2025 Projection**

**General Fund**

0510 Bonds Payable	75,780,000	72,595,000
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 General Fund</b>	<b>\$75,780,000</b>	<b>\$72,595,000</b>
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**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total Public Purpose (Expendable) Trust Fund**

**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total Other Comptroller-Approved Special Revenue Funds**

**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total Athletic / School-Sponsored Extra Curricular Activities Fund**

**Long-Term Indebtedness**

**06/30/2024 Estimate**

**06/30/2025 Projection**

**Capital Reserve Fund - \$ 690, \$1850**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

**Long-Term Indebtedness**

06/30/2024 Estimate

06/30/2025 Projection

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

**Private Purpose Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

**Long-Term Indebtedness**

06/30/2024 Estimate

06/30/2025 Projection

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Permanent Fund**

**Total Long-Term Indebtedness**

\$75,780,000

\$72,595,000



**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**

**TOTAL INDEBTEDNESS**

**\$75,780,000**

**\$72,595,000**

<b>Account Description</b>	<b>Amounts</b>
0810 Nonspendable Fund Balance	369,135
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,000,000
0840 Assigned Fund Balance	6,000,000
0850 Unassigned Fund Balance	2,105,751
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$9,105,751</b>
<b>5900 Budgetary Reserve</b>	<b>151,095</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$9,625,981</b>