

# 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

6/10/24

Date



Secretary of the Board - Original Signature Required

06/10/2024

Date



Chief School Administrator - Original Signature Required

06/10/2024

Date

Steven Ritter

Contact Person

(717)867-7600

Extn :5001

Telephone

Extension

sritter@acschools.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Annvile-Cleona SD	COUNTY : Lebanon	AUN : 113380303
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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	\$34300000
Ending Unassigned Fund Balance	\$2564008
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.47%

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 	DATE 
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DUE DATE: AUGUST 15, 2024

# FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Annville-Cleona SD	<b>County :</b> Lebanon	<b>AUN Number :</b> 113380303
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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> 06/10/2024
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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.	Unassigned fund balance is below or equal to the 8% maximum.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance is reserved for pension stabilization, health care stop loss, and 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	4,900
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,137,241
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,564,008
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$9,701,249</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	22,592,580
7000 Revenue from State Sources	11,257,420
8000 Revenue from Federal Sources	450,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$34,300,000</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$44,001,249</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	17,250,000
6112 Interim Real Estate Taxes	135,000
6113 Public Utility Realty Taxes	16,500
6150 Current Act 511 Taxes - Proportional Assessments	3,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	400,000
6500 Earnings on Investments	500,000
6700 Revenues from LEA Activities	31,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	286,580
6910 Rentals	3,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	150,000
6990 Refunds and Other Miscellaneous Revenue	70,000

**REVENUE FROM LOCAL SOURCES \$22,592,580**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	5,746,157
7160 Tuition for Orphans Subsidy	65,000
7271 Special Education funds for School-Aged Pupils	1,100,000
7311 Pupil Transportation Subsidy	600,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	190,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,000
7340 State Property Tax Reduction Allocation	398,843
7360 Safe Schools	220,000
7505 Ready to Learn Block Grant	189,420
7810 State Share of Social Security and Medicare Taxes	495,000
7820 State Share of Retirement Contributions	2,200,000

**REVENUE FROM STATE SOURCES \$11,257,420**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	275,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	40,000
8517 Title IV - 21st Century Schools	20,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	75,000
8751 ARP ESSER Learning Loss	20,000
8752 ARP ESSER Summer Programs	5,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8753 ARP ESSER Afterschool Programs	5,000
8754 ARP ESSER Homeless Children and Youth Funds	10,000

**REVENUE FROM FEDERAL SOURCES \$450,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 34,300,000**

Act 1 Index (current): 6.7%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>		<b>\$17,250,000</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>		<b><u>\$398,843</u></b>
<b>Total Approx. Tax Revenue:</b>		<b>\$17,648,843</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>		<b>\$18,304,641</b>
	<b>Lebanon</b>	<b>Total</b>

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<b>2023-24 Data</b>		
a. Assessed Value	\$986,225,240	\$986,225,240
b. Real Estate Mills	16.4135	
<b>I. 2024-25 Data</b>		
c. 2022 STEB Market Value	\$929,981,482	\$929,981,482
d. Assessed Value	\$1,059,087,980	\$1,059,087,980
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2023-24 Calculations</b>		
f. 2023-24 Tax Levy	\$16,187,408	\$16,187,408
(a * b)		
<b>2024-25 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$16,187,408	\$16,187,408
(f Total * g)		
i. Base Mills Subject to Index	16.4135	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.33751%	96.33751%
k. Tax Levy Needed	\$18,304,641	\$18,304,641
(Approx. Tax Levy * g)		
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>17.2834</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$18,304,641	\$18,304,641
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$17,905,798
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$17,250,000
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.7%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$17,250,000</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$398,843</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$17,648,843</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$18,304,641</b>

	<b>Lebanon</b>	<b>Total</b>
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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	17.5132	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$18,548,020	\$18,548,020
<b>IV.</b> 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	\$7,385.00	
Number of Homestead/Farmstead Properties	3139	3139
Median Assessed Value of Homestead Properties		\$166,100

Act 1 Index (current): 6.7%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$17,250,000</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$398,843</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$17,648,843</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$18,304,641</b>

	<b>Lebanon</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$398,843	Lowering RE Tax Rate	\$0	\$398,843
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$398,843</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	1,059,087,980	17.2834	18,304,641			96.33751%	
<b>Totals:</b>	<b>1,059,087,980</b>		<b>18,304,641</b>	<b>398,843</b>	<b>17,905,798</b>	<b>96.33751%</b>	<b>17,250,000</b>

	<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>	<u>Estimated Revenue</u>
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	\$0.00	\$0.00	0	0
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>	<b>0</b>

	<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	0.900%	0.000%	3,350,000	3,350,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	350,000	350,000
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

<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>3,700,000</b>	<b>3,700,000</b>
<b>Total Act 511, Current Taxes</b>				<b>3,700,000</b>

<b>Act 511 Tax Limit --&gt;</b>	<b>929,981,482</b>	<b>12</b>	<b>11,159,778</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> Lebanon	16.4135	17.2834	5.30%	Yes	6.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.900%	0.900%	0.00%	Yes	6.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.7%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	13,781,713
1200 Special Programs - Elementary / Secondary	4,939,832
1300 Vocational Education	650,000
1400 Other Instructional Programs - Elementary / Secondary	9,200
<b>Total Instruction</b>	<b>\$19,380,745</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,616,202
2200 Support Services - Instructional Staff	846,031
2300 Support Services - Administration	2,157,854
2400 Support Services - Pupil Health	359,011
2500 Support Services - Business	484,594
2600 Operation and Maintenance of Plant Services	2,791,086
2700 Student Transportation Services	1,659,112
2800 Support Services - Central	839,284
2900 Other Support Services	12,000
<b>Total Support Services</b>	<b>\$10,765,174</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,068,115
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,068,115</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,785,966
5200 Interfund Transfers - Out	300,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,085,966</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$34,300,000</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,042,370
200 Personnel Services - Employee Benefits	4,264,300
300 Purchased Professional and Technical Services	11,700
400 Purchased Property Services	63,350
500 Other Purchased Services	649,850
600 Supplies	458,857
700 Property	279,090
800 Other Objects	12,196
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$13,781,713</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,642,133
200 Personnel Services - Employee Benefits	888,460
300 Purchased Professional and Technical Services	1,235,966
500 Other Purchased Services	1,124,613
600 Supplies	48,460
800 Other Objects	200
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,939,832</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	650,000
<b>Total Vocational Education</b>	<b>\$650,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
300 Purchased Professional and Technical Services	7,500
500 Other Purchased Services	200
600 Supplies	1,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$9,200</b>
<b>Total Instruction</b>	<b>\$19,380,745</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,007,417
200 Personnel Services - Employee Benefits	547,290
300 Purchased Professional and Technical Services	300
500 Other Purchased Services	2,760
600 Supplies	57,199
800 Other Objects	1,236
<b>Total Support Services - Students</b>	<b>\$1,616,202</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	368,950
200 Personnel Services - Employee Benefits	245,310
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	7,000
500 Other Purchased Services	7,100
600 Supplies	207,171

2024-2025 Final General Fund Budget

LEA : 113380303 Annville-Cleona SD

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<u>Description</u>	<u>Amount</u>
700 Property	2,000
800 Other Objects	1,000
<b>Total Support Services - Instructional Staff</b>	<b>\$846,031</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,149,550
200 Personnel Services - Employee Benefits	730,256
300 Purchased Professional and Technical Services	170,250
500 Other Purchased Services	51,458
600 Supplies	43,350
700 Property	2,790
800 Other Objects	10,200
<b>Total Support Services - Administration</b>	<b>\$2,157,854</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	232,500
200 Personnel Services - Employee Benefits	106,381
300 Purchased Professional and Technical Services	4,900
400 Purchased Property Services	715
500 Other Purchased Services	400
600 Supplies	12,600
700 Property	1,000
800 Other Objects	515
<b>Total Support Services - Pupil Health</b>	<b>\$359,011</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	254,000
200 Personnel Services - Employee Benefits	150,944
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	20,000
500 Other Purchased Services	9,500
600 Supplies	8,150
700 Property	7,000
800 Other Objects	5,000
<b>Total Support Services - Business</b>	<b>\$484,594</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	862,950
200 Personnel Services - Employee Benefits	508,936
300 Purchased Professional and Technical Services	262,000
400 Purchased Property Services	590,400
500 Other Purchased Services	91,000
600 Supplies	363,300
700 Property	111,500
800 Other Objects	1,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,791,086</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	40,000
200 Personnel Services - Employee Benefits	19,112

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,600,000
<b>Total Student Transportation Services</b>	<b>\$1,659,112</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	204,750
200 Personnel Services - Employee Benefits	141,784
300 Purchased Professional and Technical Services	203,500
500 Other Purchased Services	120,400
600 Supplies	82,850
700 Property	85,000
800 Other Objects	1,000
<b>Total Support Services - Central</b>	<b>\$839,284</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	12,000
<b>Total Other Support Services</b>	<b>\$12,000</b>
<b>Total Support Services</b>	<b>\$10,765,174</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	534,171
200 Personnel Services - Employee Benefits	171,193
300 Purchased Professional and Technical Services	73,100
400 Purchased Property Services	21,000
500 Other Purchased Services	130,901
600 Supplies	87,500
700 Property	12,000
800 Other Objects	38,250
<b>Total Student Activities</b>	<b>\$1,068,115</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,068,115</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,295,966
900 Other Uses of Funds	1,490,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,785,966</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	300,000
<b>Total Interfund Transfers - Out</b>	<b>\$300,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,085,966</b>
<b>TOTAL EXPENDITURES</b>	<b>\$34,300,000</b>

**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	10,000,000	10,000,000
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	700,000	700,000
Other Capital Projects Fund	11,000,000	2,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	225,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	80,000	75,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	70,000	75,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$22,000,000</b>	<b>\$13,075,000</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>\$22,000,000</b>	<b>\$13,075,000</b>
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**Long-Term Indebtedness**

**06/30/2024 Estimate**

**06/30/2025 Projection**

<b>General Fund</b>		
0510 Bonds Payable	39,230,000	37,740,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	541,905	550,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,460,772	2,460,772
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$42,232,677</b>	<b>\$40,750,772</b>

**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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**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		
<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**

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**

<b>Total Long-Term Indebtedness</b>	<b>\$42,232,677</b>	<b>\$40,750,772</b>
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**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>\$42,232,677</b>	<b>\$40,750,772</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	4,900
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,137,241
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,564,008
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$9,701,249</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$9,706,149</b>
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