

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


6-4-24



Secretary of the Board - Original Signature Required

Date

6-4-24



Chief School Administrator / Original Signature Required

Date

6-4-24

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northern Lebanon SD	COUNTY : Lebanon	AUN : 113385003
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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%

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

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

Total Budgeted Expenditures	\$49991183
Ending Unassigned Fund Balance	\$3384326
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.76%

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 6-4-24
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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)

School District Name : Northern Lebanon SD	County : Lebanon	AUN Number : 113385003
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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 6/4/2024
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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>
1800	Act 511 Taxes: 6141 Rate has changed from previous year. 6141 Prior Year Rate: 5.00 6141 Current Year Rate: 0.00	The Board has opted to suspend this tax for the 2024-2025 school year.
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$139,464.00 Function 2200, Object 200: \$318,865.00	NLSD has a past practice of using this account for all tuition reimbursements. If tuition expense was allocated over all functions the 200 object code would be less than the 100 for function 2200.
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 represents funds available for any purpose outside of the committed and assigned funds within the general fund.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The committed funds are a precaution to have available should the self insured health care costs exceed the budgeted amount.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned funds are a reserve available for capital projects.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	929,254
0840 Assigned Fund Balance	9,000,000
0850 Unassigned Fund Balance	4,196,582
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$14,125,836</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	30,128,649
7000 Revenue from State Sources	18,505,278
8000 Revenue from Federal Sources	545,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$49,178,927</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$63,304,763</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	25,159,085
6113 Public Utility Realty Taxes	21,000
6114 Payments in Lieu of Current Taxes - State / Local	29,000
6150 Current Act 511 Taxes - Proportional Assessments	3,200,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	421,000
6500 Earnings on Investments	500,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	657,064
6910 Rentals	6,500
6940 Tuition from Patrons	100,000
REVENUE FROM LOCAL SOURCES	\$30,128,649
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,903,496
7112 Basic Education Funding-Social Security	642,800
7160 Tuition for Orphans Subsidy	25,000
7220 Vocational Education	106,961
7271 Special Education funds for School-Aged Pupils	1,648,936
7311 Pupil Transportation Subsidy	1,600,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	75,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	42,000
7340 State Property Tax Reduction Allocation	981,273
7360 Safe Schools	101,093
7505 Ready to Learn Block Grant	305,011
7820 State Share of Retirement Contributions	3,073,708
REVENUE FROM STATE SOURCES	\$18,505,278
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	450,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	60,000
8517 Title IV - 21st Century Schools	35,000
REVENUE FROM FEDERAL SOURCES	\$545,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	49,178,927

Act 1 Index (current): 6.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$25,159,085

Amount of Tax Relief for Homestead Exclusions \$981,273

Total Approx. Tax Revenue: \$26,140,358

Approx. Tax Levy for Tax Rate Calculation: \$29,118,837

Lebanon

Total

2023-24 Data		
a. Assessed Value	\$1,672,895,700	\$1,672,895,700
b. Real Estate Mills	16.2880	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$1,659,411,801	\$1,659,411,801
d. Assessed Value	\$1,678,638,400	\$1,678,638,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$27,248,125	\$27,248,125
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2023-24 Tax Levy	\$27,248,125	\$27,248,125
(f Total * g)		
i. Base Mills Subject to Index	16.2880	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.41458%	89.41458%
k. Tax Levy Needed	\$29,118,837	\$29,118,837
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	17.3467	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$29,118,837	\$29,118,837
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$28,137,564
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$25,159,085
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$25,159,085	
Amount of Tax Relief for Homestead Exclusions	<u>\$981,273</u>	
Total Approx. Tax Revenue:	\$26,140,358	
Approx. Tax Levy for Tax Rate Calculation:	\$29,118,837	
	Lebanon	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.3467	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$29,118,837	\$29,118,837
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	\$12,090.00	
Number of Homestead/Farmstead Properties	4679	4679
Median Assessed Value of Homestead Properties		\$177,000

Act 1 Index (current): 6.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$25,159,085
Amount of Tax Relief for Homestead Exclusions	<u>\$981,273</u>
Total Approx. Tax Revenue:	\$26,140,358
Approx. Tax Levy for Tax Rate Calculation:	\$29,118,837

	Lebanon	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$981,273	Lowering RE Tax Rate	\$0	\$981,273
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$981,273

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	1,678,638,400	17.3467	29,118,837			89.41458%	
Totals:	1,678,638,400		29,118,837	981,273 =	28,137,564 X	89.41458% =	25,159,085

	<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%	2,800,000	2,800,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	400,000	400,000
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 3,200,000 3,200,000

Total Act 511, Current Taxes 3,200,000

Act 511 Tax Limit -->	1,659,411,801 X	12	19,912,942
	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> Lebanon	16.2880	17.3467	6.50%	Yes	6.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$0.00	-100.00%	Yes	6.5%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$0.00	-100.00%	Yes	6.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,803,232
1200 Special Programs - Elementary / Secondary	8,910,124
1300 Vocational Education	970,951
1400 Other Instructional Programs - Elementary / Secondary	26,000
Total Instruction	\$28,710,307
2000 Support Services	
2100 Support Services - Students	1,685,254
2200 Support Services - Instructional Staff	508,279
2300 Support Services - Administration	2,951,157
2400 Support Services - Pupil Health	346,837
2500 Support Services - Business	643,323
2600 Operation and Maintenance of Plant Services	3,392,837
2700 Student Transportation Services	3,356,396
2800 Support Services - Central	1,823,789
Total Support Services	\$14,707,872
3000 Operation of Non-Instructional Services	
3200 Student Activities	933,509
Total Operation of Non-Instructional Services	\$933,509
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	80,600
5200 Interfund Transfers - Out	5,558,895
Total Other Expenditures and Financing Uses	\$5,639,495
Total Estimated Expenditures and Other Financing Uses	\$49,991,183

2024-2025 Final General Fund Budget

LEA : 113385003 Northern Lebanon SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,002,017
200 Personnel Services - Employee Benefits	7,049,693
300 Purchased Professional and Technical Services	41,275
400 Purchased Property Services	4,250
500 Other Purchased Services	1,394,370
600 Supplies	310,427
800 Other Objects	1,200
Total Regular Programs - Elementary / Secondary	\$18,803,232
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,669,132
200 Personnel Services - Employee Benefits	1,871,756
300 Purchased Professional and Technical Services	1,890,514
500 Other Purchased Services	2,429,162
600 Supplies	48,110
700 Property	250
800 Other Objects	1,200
Total Special Programs - Elementary / Secondary	\$8,910,124
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	134,454
200 Personnel Services - Employee Benefits	75,419
400 Purchased Property Services	1,425
500 Other Purchased Services	729,580
600 Supplies	26,023
800 Other Objects	4,050
Total Vocational Education	\$970,951
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,500
200 Personnel Services - Employee Benefits	500
300 Purchased Professional and Technical Services	17,000
Total Other Instructional Programs - Elementary / Secondary	\$26,000
Total Instruction	\$28,710,307
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	960,061
200 Personnel Services - Employee Benefits	683,978
300 Purchased Professional and Technical Services	2,300
500 Other Purchased Services	5,750
600 Supplies	32,115
800 Other Objects	1,050
Total Support Services - Students	\$1,685,254
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	139,464

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	318,865
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	23,000
600 Supplies	18,650
800 Other Objects	300
Total Support Services - Instructional Staff	\$508,279
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,526,843
200 Personnel Services - Employee Benefits	1,081,064
300 Purchased Professional and Technical Services	103,000
400 Purchased Property Services	1,200
500 Other Purchased Services	117,750
600 Supplies	34,500
800 Other Objects	86,800
Total Support Services - Administration	\$2,951,157
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	195,260
200 Personnel Services - Employee Benefits	145,659
300 Purchased Professional and Technical Services	3,130
400 Purchased Property Services	260
600 Supplies	2,198
800 Other Objects	330
Total Support Services - Pupil Health	\$346,837
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	347,075
200 Personnel Services - Employee Benefits	238,573
300 Purchased Professional and Technical Services	14,350
500 Other Purchased Services	9,050
600 Supplies	31,000
800 Other Objects	3,275
Total Support Services - Business	\$643,323
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	885,729
200 Personnel Services - Employee Benefits	591,373
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	770,535
500 Other Purchased Services	188,000
600 Supplies	816,000
700 Property	139,500
800 Other Objects	700
Total Operation and Maintenance of Plant Services	\$3,392,837
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	71,374
200 Personnel Services - Employee Benefits	30,272
300 Purchased Professional and Technical Services	29,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	3,225,000
600 Supplies	750
Total Student Transportation Services	\$3,356,396
2800 Support Services - Central	
100 Personnel Services - Salaries	443,912
200 Personnel Services - Employee Benefits	273,213
300 Purchased Professional and Technical Services	33,500
400 Purchased Property Services	86,000
500 Other Purchased Services	143,050
600 Supplies	609,014
700 Property	235,000
800 Other Objects	100
Total Support Services - Central	\$1,823,789
Total Support Services	\$14,707,872
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	547,804
200 Personnel Services - Employee Benefits	83,598
300 Purchased Professional and Technical Services	66,000
400 Purchased Property Services	7,000
500 Other Purchased Services	94,752
600 Supplies	85,130
700 Property	44,000
800 Other Objects	5,225
Total Student Activities	\$933,509
Total Operation of Non-Instructional Services	\$933,509
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
900 Other Uses of Funds	80,600
Total Debt Service / Other Expenditures and Financing Uses	\$80,600
5200 Interfund Transfers - Out	
900 Other Uses of Funds	5,558,895
Total Interfund Transfers - Out	\$5,558,895
Total Other Expenditures and Financing Uses	\$5,639,495
TOTAL EXPENDITURES	\$49,991,183

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	14,125,836	13,376,581
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	10,526,000	5,000,000
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	281,000	281,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$24,932,836	\$18,657,581

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	\$24,932,836	\$18,657,581

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	4,087,707	5,558,895
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	80,541	80,551
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$4,168,248	\$5,639,446

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	\$4,168,248	\$5,639,446
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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

TOTAL INDEBTEDNESS	\$4,168,248	\$5,639,446
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	929,254
0840 Assigned Fund Balance	9,000,000
0850 Unassigned Fund Balance	3,384,326
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,313,580

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$13,313,580
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