

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/16/2024



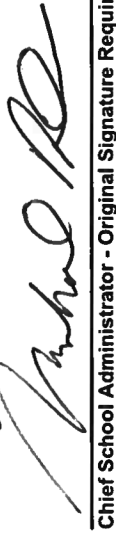
President of the Board - Original Signature Required

5/16/24
Date



Secretary of the Board - Original Signature Required

5/16/24
Date



Chief School Administrator - Original Signature Required

5/16/24
Date

Elizabeth Holley

Contact Person

(717)287-8765 Extn :

Telephone Extension

eholley@epasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : East Pennsboro Area SD	COUNTY : Cumberland	AUN : 115212503
---	------------------------	--------------------

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	\$51340369
Ending Unassigned Fund Balance	\$2780353
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.41%

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 May 16, 2024
--	----------------------

DUE DATE: AUGUST 15, 2024

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

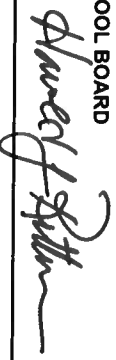
(03/2006)

24 PS 6-687(a)(1)

School District Name : East Pennsboro Area SD	County : Cumberland	AUN Number : 115212503
---	-------------------------------	----------------------------------

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 4/19/24
---	------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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: \$416,595.00 Function 2200, Object 200: \$600,949.00	The amount contained in the Object 200 for Function 2271 includes tuition reimbursement for our employees.
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.	This is the unreserved fund balance per School Board policy.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This is the reserve for capital improvements and technology needs of the district.

<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	976,191
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,125,000
0850 Unassigned Fund Balance	3,516,575
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,641,575</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	34,477,881
7000 Revenue from State Sources	16,399,410
8000 Revenue from Federal Sources	573,292
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$51,450,583</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$58,092,158</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	24,892,289
6113 Public Utility Realty Taxes	26,500
6140 Current Act 511 Taxes - Flat Rate Assessments	55,000
6150 Current Act 511 Taxes - Proportional Assessments	8,218,846
6400 Delinquencies on Taxes Levied / Assessed by the LEA	375,000
6500 Earnings on Investments	125,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	590,246
6910 Rentals	20,000
6940 Tuition from Patrons	100,000
6990 Refunds and Other Miscellaneous Revenue	75,000
REVENUE FROM LOCAL SOURCES	\$34,477,881
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,584,466
7112 Basic Education Funding-Social Security	682,721
7160 Tuition for Orphans Subsidy	15,000
7271 Special Education funds for School-Aged Pupils	1,803,636
7311 Pupil Transportation Subsidy	699,103
7330 Health Services (Medical, Dental, Nurse, Act 25)	47,000
7340 State Property Tax Reduction Allocation	1,016,793
7505 Ready to Learn Block Grant	327,237
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	198,065
7820 State Share of Retirement Contributions	3,025,389
REVENUE FROM STATE SOURCES	\$16,399,410
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	443,578
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	70,359
8516 Title III - Language Instruction for English Learners and Immigrant Students	25,432
8517 Title IV - 21st Century Schools	33,923
REVENUE FROM FEDERAL SOURCES	\$573,292
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	51,450,583

Act 1 Index (current): 6.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$24,892,289
Amount of Tax Relief for Homestead Exclusions	<u>\$1,016,793</u>
Total Approx. Tax Revenue:	\$25,909,082
Approx. Tax Levy for Tax Rate Calculation:	\$26,678,947

Cumberland

Total

2023-24 Data		
a. Assessed Value	\$1,805,137,800	\$1,805,137,800
b. Real Estate Mills	14.2716	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$1,691,162,484	\$1,691,162,484
d. Assessed Value	\$1,801,815,900	\$1,801,815,900
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$25,762,205	\$25,762,205
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$25,762,205	\$25,762,205
(f Total * g)		
i. Base Mills Subject to Index	14.2716	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$26,678,947	\$26,678,947
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	14.8067	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$26,678,947	\$26,678,947
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$25,662,154
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$24,892,289
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$24,892,289

Amount of Tax Relief for Homestead Exclusions

\$1,016,793

Total Approx. Tax Revenue:

\$25,909,082

Approx. Tax Levy for Tax Rate Calculation:

\$26,678,947

Cumberland

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	15.1992	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$27,386,160	\$27,386,160
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	\$14,502.89	
Number of Homestead/Farmstead Properties	4735	4735
Median Assessed Value of Homestead Properties		\$177,700

Act 1 Index (current): 6.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$24,892,289
Amount of Tax Relief for Homestead Exclusions	<u>\$1,016,793</u>
Total Approx. Tax Revenue:	\$25,909,082
Approx. Tax Levy for Tax Rate Calculation:	\$26,678,947
	Cumberland

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,016,793	Lowering RE Tax Rate	\$0	\$1,016,793
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,016,793

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>
Cumberland	1,801,815,900	14.8067	26,678,947			97.00000%	
Totals:	1,801,815,900		26,678,947	- 1,016,793	= 25,662,154	X 97.00000%	= 24,892,289

	<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	\$5.00	\$0.00	55,000
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 55,000 55,000

	<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	1.100%	0.000%	7,768,846	7,768,846
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	450,000	450,000
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 8,218,846 8,218,846

Total Act 511, Current Taxes 8,273,846

Act 511 Tax Limit -->	1,691,162,484	X	12	20,293,950
	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> Cumberland	14.2716	14.8067	3.75%	Yes	6.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.5%				
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	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	23,812,173
1200 Special Programs - Elementary / Secondary	8,511,597
1300 Vocational Education	518,045
1400 Other Instructional Programs - Elementary / Secondary	1,700
1700 Higher Education Programs for Secondary Students	197,793
Total Instruction	\$33,041,308
2000 Support Services	
2100 Support Services - Students	1,496,440
2200 Support Services - Instructional Staff	1,174,176
2300 Support Services - Administration	3,204,480
2400 Support Services - Pupil Health	493,406
2500 Support Services - Business	795,969
2600 Operation and Maintenance of Plant Services	3,564,651
2700 Student Transportation Services	2,086,156
2800 Support Services - Central	1,040,967
2900 Other Support Services	29,129
Total Support Services	\$13,885,374
3000 Operation of Non-Instructional Services	
3200 Student Activities	786,862
Total Operation of Non-Instructional Services	\$786,862
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	455,000
Total Facilities Acquisition, Construction and Improvement Services	\$455,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,011,825
5200 Interfund Transfers - Out	160,000
Total Other Expenditures and Financing Uses	\$3,171,825
Total Estimated Expenditures and Other Financing Uses	\$51,340,369

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,672,052
200 Personnel Services - Employee Benefits	7,637,491
300 Purchased Professional and Technical Services	1,730,511
400 Purchased Property Services	6,107
500 Other Purchased Services	1,767,301
600 Supplies	974,691
800 Other Objects	24,020
Total Regular Programs - Elementary / Secondary	\$23,812,173
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,868,802
200 Personnel Services - Employee Benefits	1,164,483
300 Purchased Professional and Technical Services	1,930,420
500 Other Purchased Services	3,044,872
600 Supplies	501,766
800 Other Objects	1,254
Total Special Programs - Elementary / Secondary	\$8,511,597
1300 <u>Vocational Education</u>	
500 Other Purchased Services	518,045
Total Vocational Education	\$518,045
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	1,000
600 Supplies	600
800 Other Objects	100
Total Other Instructional Programs - Elementary / Secondary	\$1,700
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	197,793
Total Higher Education Programs for Secondary Students	\$197,793
Total Instruction	\$33,041,308
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	846,822
200 Personnel Services - Employee Benefits	608,574
500 Other Purchased Services	1,500
600 Supplies	39,144
800 Other Objects	400
Total Support Services - Students	\$1,496,440
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	416,595
200 Personnel Services - Employee Benefits	600,949
300 Purchased Professional and Technical Services	104,059
500 Other Purchased Services	3,200

2024-2025 Final General Fund Budget

LEA : 115212503 East Pennsboro Area SD

Printed 5/20/2024 9:25:58 AM

<u>Description</u>	<u>Amount</u>
600 Supplies	41,182
800 Other Objects	8,191
Total Support Services - Instructional Staff	\$1,174,176
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,679,866
200 Personnel Services - Employee Benefits	1,118,222
300 Purchased Professional and Technical Services	262,000
500 Other Purchased Services	26,658
600 Supplies	60,744
800 Other Objects	56,990
Total Support Services - Administration	\$3,204,480
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	292,411
200 Personnel Services - Employee Benefits	195,157
300 Purchased Professional and Technical Services	1,400
600 Supplies	4,438
Total Support Services - Pupil Health	\$493,406
2500 Support Services - Business	
100 Personnel Services - Salaries	357,666
200 Personnel Services - Employee Benefits	220,156
300 Purchased Professional and Technical Services	15,100
400 Purchased Property Services	1,000
500 Other Purchased Services	147,350
600 Supplies	49,717
800 Other Objects	4,980
Total Support Services - Business	\$795,969
2600 Operation and Maintenance of Plant Services	
300 Purchased Professional and Technical Services	2,407,964
400 Purchased Property Services	320,000
500 Other Purchased Services	134,208
600 Supplies	702,279
800 Other Objects	200
Total Operation and Maintenance of Plant Services	\$3,564,651
2700 Student Transportation Services	
500 Other Purchased Services	2,081,656
600 Supplies	4,500
Total Student Transportation Services	\$2,086,156
2800 Support Services - Central	
100 Personnel Services - Salaries	259,787
200 Personnel Services - Employee Benefits	174,876
300 Purchased Professional and Technical Services	372,904
500 Other Purchased Services	28,000
600 Supplies	30,500
700 Property	174,900

<u>Description</u>	<u>Amount</u>
Total Support Services - Central	\$1,040,967
2900 <u>Other Support Services</u>	
500 Other Purchased Services	29,129
Total Other Support Services	\$29,129
Total Support Services	\$13,885,374
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	454,904
200 Personnel Services - Employee Benefits	246,958
300 Purchased Professional and Technical Services	48,500
500 Other Purchased Services	36,500
Total Student Activities	\$786,862
Total Operation of Non-Instructional Services	\$786,862
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	455,000
Total Facilities Acquisition, Construction and Improvement Services	\$455,000
Total Facilities Acquisition, Construction and Improvement Services	\$455,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,686,818
900 Other Uses of Funds	1,325,007
Total Debt Service / Other Expenditures and Financing Uses	\$3,011,825
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	160,000
Total Interfund Transfers - Out	\$160,000
Total Other Expenditures and Financing Uses	\$3,171,825
TOTAL EXPENDITURES	\$51,340,369

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	650,000	700,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,800,000	1,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	75,000	75,000
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 Cash and Short-Term Investments	\$2,525,000	\$1,775,000

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 **\$2,525,000** **\$1,775,000**

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund

0510 Bonds Payable	47,573,000	45,873,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	150,000	150,000
0540 Accumulated Compensated Absences	201,166	245,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,051,237	71,800
0599 Other Noncurrent Liabilities		

Total General Fund	\$49,975,403	\$46,339,800
---------------------------	---------------------	---------------------

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	\$49,975,403	\$46,339,800
-------------------------------------	---------------------	---------------------

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	\$49,975,403	\$46,339,800
---------------------------	---------------------	---------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	976,191
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,971,436
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,780,353
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,751,789

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,727,980
--	--------------------