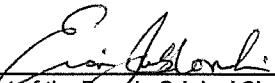


# FINAL GENERAL FUND BUDGET

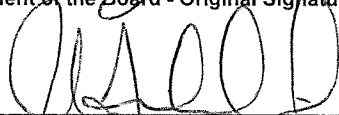
Fiscal Year 2024-2025

## General Fund Budget Approval

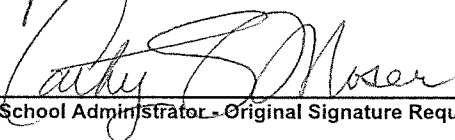
Date of Adoption of the General Fund Budget: 06/13/2024

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

\_\_\_\_\_  
Date 6/13/24

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

\_\_\_\_\_  
Date 6/13/24

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

\_\_\_\_\_  
Date 6/13/24

John Fairchild  
\_\_\_\_\_  
Contact Person

(570)522-3206 Extn :  
\_\_\_\_\_  
Telephone Extension

fairchild\_j@dragon.k12.pa.us  
\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Lewisburg Area SD	COUNTY : Union	AUN : 116604003
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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

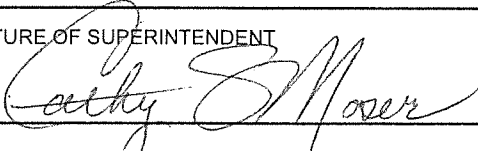
If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$42870987
Ending Unassigned Fund Balance	\$3428523
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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 6/13/2024
--	-------------------

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> Lewisburg Area SD	<b>County :</b> Union	<b>AUN Number :</b> 116604003
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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> 5-9-2024
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve will be used for unexpected cost increases, such as maintenance, additional special education student needs, or additional cyber charter school expenses, or a lack of state funding.
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 used for increases in PSERS, health care, unbudgeted special education, and cyber charter school expenses, as well as a lack of state funding.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is for capital project needs, tax assessment appeals, lack of state funding, and PSERS / health care increases.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,546,210
0850 Unassigned Fund Balance	3,011,200
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$6,557,410</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	29,825,753
7000 Revenue from State Sources	12,675,234
8000 Revenue from Federal Sources	370,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$42,870,987</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$49,428,397</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	20,228,939
6112 Interim Real Estate Taxes	100,000
6113 Public Utility Realty Taxes	27,000
6114 Payments in Lieu of Current Taxes - State / Local	60,000
6150 Current Act 511 Taxes - Proportional Assessments	8,100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	400,500
6500 Earnings on Investments	419,314
6700 Revenues from LEA Activities	90,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	300,000
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	10,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$29,825,753</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	5,698,351
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	1,458,406
7292 Pre-K Counts	180,000
7311 Pupil Transportation Subsidy	578,706
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	156,891
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340 State Property Tax Reduction Allocation	787,084
7505 Ready to Learn Block Grant	168,400
7810 State Share of Social Security and Medicare Taxes	661,416
7820 State Share of Retirement Contributions	2,930,980
<b>REVENUE FROM STATE SOURCES</b>	<b>\$12,675,234</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	275,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	55,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$370,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>42,870,987</b>

Act 1 Index (current): 6.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$20,228,939

Amount of Tax Relief for Homestead Exclusions \$787,084

Total Approx. Tax Revenue: \$21,016,023

Approx. Tax Levy for Tax Rate Calculation: \$21,924,951

Union

Total

2023-24 Data		
a. Assessed Value	\$1,082,859,600	\$1,082,859,600
b. Real Estate Mills	19.3900	
<b>I. 2024-25 Data</b>		
c. 2022 STEB Market Value	\$1,380,893,160	\$1,380,893,160
d. Assessed Value	\$1,092,424,050	\$1,092,424,050
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2023-24 Calculations</b>		
f. 2023-24 Tax Levy	\$20,996,648	\$20,996,648
(a * b)		
<b>2024-25 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$20,996,648	\$20,996,648
(f Total * g)		
i. Base Mills Subject to Index	19.3900	
(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	95.70000%	95.70000%
k. Tax Levy Needed	\$21,924,951	\$21,924,951
(Approx. Tax Levy * g)		
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>20.0700</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$21,924,951	\$21,924,951
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,137,867
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$20,228,939
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$20,228,939	
Amount of Tax Relief for Homestead Exclusions	<u>\$787,084</u>	
Total Approx. Tax Revenue:	\$21,016,023	
Approx. Tax Levy for Tax Rate Calculation:	\$21,924,951	

Union

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	20.5727	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$22,474,112	\$22,474,112
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	\$18,727.00	
Number of Homestead/Farmstead Properties	2094	2094
Median Assessed Value of Homestead Properties		\$142,400



Act 1 Index (current): 6.1%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$20,228,939</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$787,084</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$21,016,023</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$21,924,951</b>
	<b>Union</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$787,084	Lowering RE Tax Rate	\$0	\$787,084
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$787,084</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>
Union	1,092,424,050	20.0700	21,924,951			95.70000%	
<b>Totals:</b>	<b>1,092,424,050</b>		<b>21,924,951</b>	<b>787,084</b>	<b>21,137,867</b>	<b>95.70000%</b>	<b>20,228,939</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>
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	1.500%	0.000%	7,600,000	7,600,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	500,000	500,000
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 8,100,000 8,100,000**

**Total Act 511, Current Taxes 8,100,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,380,893,160</b>	<b>X</b>	<b>12</b>	<b>16,570,718</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>									
	Union	19.3900	20.0700	3.51%	Yes	6.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.500%	1.500%	0.00%	Yes	6.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.1%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	17,433,114
1200 Special Programs - Elementary / Secondary	5,326,158
1300 Vocational Education	1,595,209
1400 Other Instructional Programs - Elementary / Secondary	702,529
1800 Pre-Kindergarten	177,037
<b>Total Instruction</b>	<b>\$25,234,047</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,051,193
2200 Support Services - Instructional Staff	2,488,158
2300 Support Services - Administration	2,019,162
2400 Support Services - Pupil Health	407,911
2500 Support Services - Business	419,554
2600 Operation and Maintenance of Plant Services	3,781,916
2700 Student Transportation Services	1,482,476
<b>Total Support Services</b>	<b>\$12,650,370</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,138,142
3300 Community Services	178,710
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,316,852</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,819,718
5200 Interfund Transfers - Out	500,000
5900 Budgetary Reserve	350,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,669,718</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$42,870,987</b>

2024-2025 Final General Fund Budget

LEA : 116604003 Lewisburg Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,006,476
200 Personnel Services - Employee Benefits	6,491,806
300 Purchased Professional and Technical Services	16,000
400 Purchased Property Services	13,035
500 Other Purchased Services	1,557,838
600 Supplies	291,390
700 Property	42,839
800 Other Objects	13,730
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$17,433,114</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,219,120
200 Personnel Services - Employee Benefits	2,204,224
300 Purchased Professional and Technical Services	881,211
500 Other Purchased Services	11,000
600 Supplies	8,603
700 Property	2,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,326,158</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	442,430
200 Personnel Services - Employee Benefits	306,700
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	1,500
500 Other Purchased Services	815,479
600 Supplies	17,600
700 Property	10,500
800 Other Objects	500
<b>Total Vocational Education</b>	<b>\$1,595,209</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	405,298
200 Personnel Services - Employee Benefits	283,231
500 Other Purchased Services	11,500
600 Supplies	2,400
700 Property	100
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$702,529</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	92,771
200 Personnel Services - Employee Benefits	83,716
600 Supplies	550
<b>Total Pre-Kindergarten</b>	<b>\$177,037</b>
<b>Total Instruction</b>	<b>\$25,234,047</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	

2024-2025 Final General Fund Budget

LEA : 116604003 Lewisburg Area SD

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,084,149
200 Personnel Services - Employee Benefits	758,434
300 Purchased Professional and Technical Services	161,700
500 Other Purchased Services	11,250
600 Supplies	24,400
700 Property	9,300
800 Other Objects	1,960
<b>Total Support Services - Students</b>	<b>\$2,051,193</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	715,237
200 Personnel Services - Employee Benefits	555,587
300 Purchased Professional and Technical Services	158,000
400 Purchased Property Services	30,000
500 Other Purchased Services	3,000
600 Supplies	625,634
700 Property	397,500
800 Other Objects	3,200
<b>Total Support Services - Instructional Staff</b>	<b>\$2,488,158</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,033,436
200 Personnel Services - Employee Benefits	852,221
300 Purchased Professional and Technical Services	59,500
400 Purchased Property Services	500
500 Other Purchased Services	23,375
600 Supplies	14,630
700 Property	8,750
800 Other Objects	26,750
<b>Total Support Services - Administration</b>	<b>\$2,019,162</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	256,605
200 Personnel Services - Employee Benefits	142,581
400 Purchased Property Services	550
500 Other Purchased Services	500
600 Supplies	5,800
700 Property	1,100
800 Other Objects	775
<b>Total Support Services - Pupil Health</b>	<b>\$407,911</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	209,945
200 Personnel Services - Employee Benefits	155,709
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	4,400
600 Supplies	8,500
700 Property	5,000
800 Other Objects	6,000

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Business</b>	<b>\$419,554</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,153,806
200 Personnel Services - Employee Benefits	771,116
300 Purchased Professional and Technical Services	255,000
400 Purchased Property Services	908,994
500 Other Purchased Services	150,000
600 Supplies	492,000
700 Property	50,000
800 Other Objects	1,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,781,916</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	63,996
200 Personnel Services - Employee Benefits	50,466
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	1,361,014
600 Supplies	1,000
800 Other Objects	1,000
<b>Total Student Transportation Services</b>	<b>\$1,482,476</b>
<b>Total Support Services</b>	<b>\$12,650,370</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	508,646
200 Personnel Services - Employee Benefits	247,621
300 Purchased Professional and Technical Services	158,600
400 Purchased Property Services	14,000
500 Other Purchased Services	60,650
600 Supplies	42,850
700 Property	47,700
800 Other Objects	58,075
<b>Total Student Activities</b>	<b>\$1,138,142</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	100,000
200 Personnel Services - Employee Benefits	63,210
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	6,000
600 Supplies	9,000
<b>Total Community Services</b>	<b>\$178,710</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,316,852</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,140,718
900 Other Uses of Funds	1,679,000

<u>Description</u>	<u>Amount</u>
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,819,718</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	500,000
<b>Total Interfund Transfers - Out</b>	<b>\$500,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	350,000
<b>Total Budgetary Reserve</b>	<b>\$350,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,669,718</b>
<b>TOTAL EXPENDITURES</b>	<b>\$42,870,987</b>



**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	6,500,000	6,500,000
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	3,000,000	2,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	750,000	600,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	500,000	500,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$10,750,000</b>	<b>\$10,100,000</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>\$10,750,000</b>	<b>\$10,100,000</b>
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

**General 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 General Fund**

**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**

**Short-Term Payables**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	1,679,000	1,679,000
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 Short-Term Payables</b>	<b>\$1,679,000</b>	<b>\$1,679,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$1,679,000</b>	<b>\$1,679,000</b>



<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	5,000	5,000
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
<b>Total Instruction</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>2000 Support Services</b>		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
<b>Total Support Services</b>		
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
<b>Total Operation of Non-Instructional Services</b>		
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
<b>Total Other Expenditures and Financing Uses</b>		
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$5,000</b>	<b>\$5,000</b>

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Regular Programs - Elementary / Secondary</b>		
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Special Programs - Elementary / Secondary</b>		
<b>1300 <u>Vocational Education</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Vocational Education</b>		
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	5,000	5,000
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Other Instructional Programs - Elementary / Secondary</b>		
	<b>\$5,000</b>	<b>\$5,000</b>
<b>1500 <u>Nonpublic School Programs</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Nonpublic School Programs</b>		
<b>1600 <u>Adult Education Programs</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Adult Education Programs</b>		
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>		
500 Other Purchased Services		
600 Supplies		
<b>Total Higher Education Programs for Secondary Students</b>		
<b>1800 <u>Pre-Kindergarten</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Pre-Kindergarten</b>		
<b>Total Instruction</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$5,000</b>	<b>\$5,000</b>

	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>6000 Revenue from Local Sources</b>		
<b>Total Revenue from Local Sources</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>TOTAL REVENUES</b>	<b>\$5,000</b>	<b>\$5,000</b>

	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>6000 Revenue from Local Sources</b>		
6940 Tuition from Patrons	5,000	5,000
<b>Total Revenue from Local Sources</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>TOTAL REVENUES</b>	<b>\$5,000</b>	<b>\$5,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,128,887
0850 Unassigned Fund Balance	3,428,523
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,557,410</b>
<b>5900 Budgetary Reserve</b>	<b>350,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,907,410</b>