

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 03/27/2024

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Jennifer Conrad

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Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Laurel SD	COUNTY : Lawrence	AUN : 104374003
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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	\$20918908
Ending Unassigned Fund Balance	\$6351816
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	30.36%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2024

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Laurel SD	County : Lawrence	AUN Number : 104374003
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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
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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>
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$460,698.00 7340 PDE Amount: \$0.00	
5270	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2300, Object 100: \$752,556.00 Function 2300, Object 200: \$847,442.00	Included in function 2390 are retiree health insurance benefits that are contained in object 200, but there are no salaries for those retirees.
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 is set aside for unexpected expenses throughout the year.
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.	Our unassigned fund balance is set aside for unexpected expenses throughout the year.

<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	2,859
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,400,437
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	195,301
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,595,738</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	6,797,999
7000 Revenue from State Sources	12,610,987
8000 Revenue from Federal Sources	266,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$19,674,986</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$27,270,724</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	5,018,049
6113 Public Utility Realty Taxes	5,700
6114 Payments in Lieu of Current Taxes - State / Local	3,100
6120 Current Per Capita Taxes, Section 679	22,000
6140 Current Act 511 Taxes - Flat Rate Assessments	22,000
6150 Current Act 511 Taxes - Proportional Assessments	965,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	230,200
6500 Earnings on Investments	160,000
6700 Revenues from LEA Activities	32,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	108,000
6910 Rentals	450
6940 Tuition from Patrons	200,000
6960 Services Provided Other Local Governmental Units / LEAs	20,000
6990 Refunds and Other Miscellaneous Revenue	11,500

REVENUE FROM LOCAL SOURCES \$6,797,999

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	7,870,636
7220 Vocational Education	44,717
7240 Driver Education - Student	1,500
7271 Special Education funds for School-Aged Pupils	879,218
7311 Pupil Transportation Subsidy	448,100
7312 Nonpublic and Charter School Pupil Transportation Subsidy	4,200
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	418,971
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	460,698
7360 Safe Schools	81,204
7505 Ready to Learn Block Grant	255,143
7509 Supplemental Equipment Grants	1,600
7810 State Share of Social Security and Medicare Taxes	375,000
7820 State Share of Retirement Contributions	1,750,000

REVENUE FROM STATE SOURCES \$12,610,987

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	183,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	28,000

Amount

REVENUE FROM FEDERAL SOURCES

8517 Title IV - 21st Century Schools	15,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	20,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000

REVENUE FROM FEDERAL SOURCES \$266,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 19,674,986

Act 1 Index (current): 7.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$5,018,049
Amount of Tax Relief for Homestead Exclusions	<u>\$460,698</u>
Total Approx. Tax Revenue:	\$5,478,747
Approx. Tax Levy for Tax Rate Calculation:	\$5,742,855

Lawrence

Total

2023-24 Data		
a. Assessed Value	\$364,045,322	\$364,045,322
b. Real Estate Mills	14.6225	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$526,512,097	\$526,512,097
d. Assessed Value	\$366,363,322	\$366,363,322
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$5,323,253	\$5,323,253
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$5,323,253	\$5,323,253
(f Total * g)		
i. Base Mills Subject to Index	14.6225	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$5,742,855	\$5,742,855
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	15.6753	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,742,855	\$5,742,855
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,282,157
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,018,049
(n * Est. Pct. Collection)		

Act 1 Index (current): 7.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$5,018,049	
Amount of Tax Relief for Homestead Exclusions	<u>\$460,698</u>	
Total Approx. Tax Revenue:	\$5,478,747	
Approx. Tax Levy for Tax Rate Calculation:	\$5,742,855	

Lawrence

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.6753	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,742,855	\$5,742,855
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	\$14,274.00	
Number of Homestead/Farmstead Properties	2059	2059
Median Assessed Value of Homestead Properties		\$93,600

Act 1 Index (current): 7.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,018,049
Amount of Tax Relief for Homestead Exclusions	<u>\$460,698</u>
Total Approx. Tax Revenue:	\$5,478,747
Approx. Tax Levy for Tax Rate Calculation:	\$5,742,855
	Lawrence

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$460,698	Lowering RE Tax Rate	\$0	\$460,698
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$460,698

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>
Lawrence	366,363,322	15.6753	5,742,855			95.00000%	
Totals:	366,363,322		5,742,855	460,698 =	5,282,157 X	95.00000% =	5,018,049

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		22,000
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	\$5.00	\$0.00	22,000
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 22,000 22,000

	<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	0.500%	0.000%	900,000	900,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	65,000	65,000
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 965,000 965,000

Total Act 511, Current Taxes 987,000

Act 511 Tax Limit -->	526,512,097 X	12	6,318,145
	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> Lawrence	14.6225	15.6753	7.20%	Yes	7.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.2%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,157,805
1200 Special Programs - Elementary / Secondary	1,602,228
1300 Vocational Education	454,959
1400 Other Instructional Programs - Elementary / Secondary	54,913
Total Instruction	\$11,269,905
2000 Support Services	
2100 Support Services - Students	702,807
2200 Support Services - Instructional Staff	680,231
2300 Support Services - Administration	1,855,763
2400 Support Services - Pupil Health	192,374
2500 Support Services - Business	317,579
2600 Operation and Maintenance of Plant Services	2,020,663
2700 Student Transportation Services	1,035,247
2800 Support Services - Central	151,905
2900 Other Support Services	12,000
Total Support Services	\$6,968,569
3000 Operation of Non-Instructional Services	
3200 Student Activities	807,507
Total Operation of Non-Instructional Services	\$807,507
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	268,627
Total Facilities Acquisition, Construction and Improvement Services	\$268,627
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,254,300
5900 Budgetary Reserve	350,000
Total Other Expenditures and Financing Uses	\$1,604,300
Total Estimated Expenditures and Other Financing Uses	\$20,918,908

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,822,674
200 Personnel Services - Employee Benefits	3,567,953
300 Purchased Professional and Technical Services	292,375
400 Purchased Property Services	11,100
500 Other Purchased Services	20,750
600 Supplies	325,818
700 Property	109,400
800 Other Objects	7,735
Total Regular Programs - Elementary / Secondary	\$9,157,805
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	843,397
200 Personnel Services - Employee Benefits	522,651
300 Purchased Professional and Technical Services	146,100
400 Purchased Property Services	250
500 Other Purchased Services	68,100
600 Supplies	11,780
700 Property	9,700
800 Other Objects	250
Total Special Programs - Elementary / Secondary	\$1,602,228
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	106,046
200 Personnel Services - Employee Benefits	41,713
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	1,500
500 Other Purchased Services	285,700
600 Supplies	17,250
700 Property	1,500
800 Other Objects	250
Total Vocational Education	\$454,959
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	22,081
200 Personnel Services - Employee Benefits	14,957
300 Purchased Professional and Technical Services	16,500
400 Purchased Property Services	250
500 Other Purchased Services	1,000
600 Supplies	125
Total Other Instructional Programs - Elementary / Secondary	\$54,913
Total Instruction	\$11,269,905
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	347,588
200 Personnel Services - Employee Benefits	245,395

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	83,304
500 Other Purchased Services	1,700
600 Supplies	20,590
800 Other Objects	4,230
Total Support Services - Students	\$702,807
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	343,540
200 Personnel Services - Employee Benefits	254,711
300 Purchased Professional and Technical Services	11,550
400 Purchased Property Services	500
500 Other Purchased Services	7,500
600 Supplies	61,170
800 Other Objects	1,260
Total Support Services - Instructional Staff	\$680,231
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	752,556
200 Personnel Services - Employee Benefits	847,442
300 Purchased Professional and Technical Services	67,390
400 Purchased Property Services	33,750
500 Other Purchased Services	85,050
600 Supplies	47,915
700 Property	5,100
800 Other Objects	16,560
Total Support Services - Administration	\$1,855,763
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	120,287
200 Personnel Services - Employee Benefits	46,407
300 Purchased Professional and Technical Services	3,980
400 Purchased Property Services	1,300
500 Other Purchased Services	1,400
600 Supplies	18,700
800 Other Objects	300
Total Support Services - Pupil Health	\$192,374
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	130,847
200 Personnel Services - Employee Benefits	127,932
300 Purchased Professional and Technical Services	27,500
400 Purchased Property Services	5,100
500 Other Purchased Services	350
600 Supplies	15,400
800 Other Objects	10,450
Total Support Services - Business	\$317,579
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	738,882
200 Personnel Services - Employee Benefits	664,896

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	13,500
400 Purchased Property Services	308,825
500 Other Purchased Services	83,900
600 Supplies	176,550
700 Property	32,850
800 Other Objects	1,260
Total Operation and Maintenance of Plant Services	\$2,020,663
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	425,788
200 Personnel Services - Employee Benefits	208,957
300 Purchased Professional and Technical Services	83,600
400 Purchased Property Services	20,500
500 Other Purchased Services	65,702
600 Supplies	166,100
700 Property	62,000
800 Other Objects	2,600
Total Student Transportation Services	\$1,035,247
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	10,350
400 Purchased Property Services	2,500
500 Other Purchased Services	20,400
600 Supplies	106,155
700 Property	12,500
Total Support Services - Central	\$151,905
2900 <u>Other Support Services</u>	
500 Other Purchased Services	12,000
Total Other Support Services	\$12,000
Total Support Services	\$6,968,569
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	311,465
200 Personnel Services - Employee Benefits	93,904
300 Purchased Professional and Technical Services	133,850
400 Purchased Property Services	25,950
500 Other Purchased Services	64,671
600 Supplies	130,072
700 Property	19,300
800 Other Objects	28,295
Total Student Activities	\$807,507
Total Operation of Non-Instructional Services	\$807,507
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	58,200
700 Property	210,427

<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$268,627
Total Facilities Acquisition, Construction and Improvement Services	\$268,627
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	129,300
900 Other Uses of Funds	1,125,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,254,300
5900 Budgetary Reserve	
800 Other Objects	350,000
Total Budgetary Reserve	\$350,000
Total Other Expenditures and Financing Uses	\$1,604,300
TOTAL EXPENDITURES	\$20,918,908

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	4,500,000	4,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	90,000	95,000
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	\$4,590,000	\$4,095,000

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	1,500,000	1,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	45,000	46,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	130,000	135,000
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		

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

Total Long-Term Investments	\$1,675,000	\$1,181,000
TOTAL CASH AND INVESTMENTS	\$6,265,000	\$5,276,000

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	4,049,500	2,801,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$4,049,500	\$2,801,000

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	\$4,049,500	\$2,801,000
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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	\$4,049,500	\$2,801,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	2,859
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,351,816
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,351,816
5900 Budgetary Reserve	350,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,704,675