

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2023-2024

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 06/05/2023

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Michael Miller

(717)866-7117

Extn :

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Extension

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Email Address

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2023-2024 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Eastern Lebanon County SD	COUNTY : Lebanon	AUN : 113382303
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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 2023-2024 (compared to 2022-2023 )? Yes ☒  
No ☐

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$54294959
Ending Unassigned Fund Balance	\$2710956
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.99%

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 6/6/2023
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DUE DATE: AUGUST 15, 2023

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Eastern Lebanon County SD	<b>County :</b> Lebanon	<b>AUN Number :</b> 113382303
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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> <i>May 1, 2023</i>
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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.	Contingency for unexpected expenses
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.	Contingency for unexpected expenses
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Concession Stand Escrow Fund, Healthcare Stabilization Fund
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	For use on future capital projects

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	219,309	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,000,000	
0840 Assigned Fund Balance	6,000,000	
0850 Unassigned Fund Balance	2,710,956	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,710,956</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	36,572,987	
7000 Revenue from State Sources	15,344,286	
8000 Revenue from Federal Sources	2,202,686	
9000 Other Financing Sources	175,000	
Total Estimated Revenues And Other Financing Sources		<u>\$54,294,959</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$64,005,915</u>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	29,206,868
6112 Interim Real Estate Taxes	429,971
6113 Public Utility Realty Taxes	35,000
6114 Payments in Lieu of Current Taxes - State / Local	3,300
6150 Current Act 511 Taxes - Proportional Assessments	4,160,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	832,500
6500 Earnings on Investments	545,000
6700 Revenues from LEA Activities	109,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	600,000
6910 Rentals	10,000
6940 Tuition from Patrons	524,348
6990 Refunds and Other Miscellaneous Revenue	117,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$36,572,987</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	6,160,000
7160 Tuition for Orphans Subsidy	35,000
7220 Vocational Education	80,959
7271 Special Education funds for School-Aged Pupils	1,580,000
7311 Pupil Transportation Subsidy	1,530,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	35,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	450,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	48,580
7340 State Property Tax Reduction Allocation	586,147
7360 Safe Schools	40,000
7501 PA Accountability Grants	258,521
7810 State Share of Social Security and Medicare Taxes	824,468
7820 State Share of Retirement Contributions	3,715,611
<b>REVENUE FROM STATE SOURCES</b>	<b>\$15,344,286</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	605,100
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	99,086
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	975,000
8747 ARP ECF - Emergency Connectivity Fund	355,000
8751 ARP ESSER Learning Loss	37,500

2023-2024 Final General Fund Budget		Estimated Revenues and Other Financing Sources: Detail
LEA : 113382303     Eastern Lebanon County SD		
Printed 6/6/2023 2:57:01 PM		Page - 2 of 2
	<u>Amount</u>	
REVENUE FROM FEDERAL SOURCES		
8752 ARP ESSER Summer Programs	22,000	
8753 ARP ESSER Afterschool Programs	22,000	
8754 ARP ESSER Homeless Children and Youth Funds	22,000	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	65,000	
REVENUE FROM FEDERAL SOURCES	\$2,202,686	
OTHER FINANCING SOURCES		
9400 Sale of or Compensation for Loss of Fixed Assets	175,000	
OTHER FINANCING SOURCES	\$175,000	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	54,294,959	

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$29,206,868	
Amount of Tax Relief for Homestead Exclusions	<u>\$586,147</u>	
Total Approx. Tax Revenue:	\$29,793,015	
Approx. Tax Levy for Tax Rate Calculation:	\$30,237,790	
	Lebanon	Total

2022-23 Data		
a. Assessed Value	\$1,751,189,016	\$1,751,189,016
b. Real Estate Mills	16.7620	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,541,854,073	\$1,541,854,073
d. Assessed Value	\$1,759,944,961	\$1,759,944,961
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$29,353,430	\$29,353,430
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$29,353,430	\$29,353,430
(f Total * g)		
i. Base Mills Subject to Index	16.7620	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.50000%	98.50000%
k. Tax Levy Needed	\$30,237,790	\$30,237,790
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	17.1811	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$30,237,790	\$30,237,790
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$29,651,643
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$29,206,868
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$29,206,868	
Amount of Tax Relief for Homestead Exclusions	<u>\$586,147</u>	
Total Approx. Tax Revenue:	\$29,793,015	
Approx. Tax Levy for Tax Rate Calculation:	\$30,237,790	
	Lebanon	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.6001	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$30,975,207	\$30,975,207
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	\$6,117.00	
Number of Homestead/Farmstead Properties	5578	5578
Median Assessed Value of Homestead Properties		\$169,500

Act 1 Index (current): 5.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$29,206,868
Amount of Tax Relief for Homestead Exclusions	<u>\$586,147</u>
Total Approx. Tax Revenue:	\$29,793,015
Approx. Tax Levy for Tax Rate Calculation:	\$30,237,790
	Lebanon
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$586,147	Lowering RE Tax Rate	\$0	\$586,147
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$586,147

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 113382303 Eastern Lebanon County SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/6/2023 2:57:05 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Lebanon	1,759,944,961	17.1811	30,237,790			98.50000%	
Totals:	1,759,944,961		30,237,790	- 586,147	= 29,651,643	X 98.50000%	= 29,206,868
				Rate	Estimated Revenue		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments						0	0
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	3,462,000	3,462,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	698,000	698,000
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						4,160,000	4,160,000
Total Act 511, Current Taxes							4,160,000
Act 511 Tax Limit -->				1,541,854,073	X	12	18,502,249
				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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Lebanon	16.7620	17.1811	2.51%	Yes	5.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	21,633,055
1200 Special Programs - Elementary / Secondary	7,620,116
1300 Vocational Education	1,033,501
1400 Other Instructional Programs - Elementary / Secondary	318,877
<b>Total Instruction</b>	<b>\$30,605,549</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,179,428
2200 Support Services - Instructional Staff	2,105,234
2300 Support Services - Administration	2,743,035
2400 Support Services - Pupil Health	593,761
2500 Support Services - Business	835,711
2600 Operation and Maintenance of Plant Services	4,541,021
2700 Student Transportation Services	2,647,151
2800 Support Services - Central	854,239
2900 Other Support Services	22,500
<b>Total Support Services</b>	<b>\$16,522,080</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,354,597
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,354,597</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	61,638
5200 Interfund Transfers - Out	5,600,000
5900 Budgetary Reserve	151,095
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,812,733</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$54,294,959</b>

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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		11,917,212
200 Personnel Services - Employee Benefits		7,177,980
300 Purchased Professional and Technical Services		264,900
400 Purchased Property Services		574,190
500 Other Purchased Services		1,006,046
600 Supplies		644,012
700 Property		26,645
800 Other Objects		22,070
<b>Total Regular Programs - Elementary / Secondary</b>		<b>\$21,633,055</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		3,374,041
200 Personnel Services - Employee Benefits		2,131,678
300 Purchased Professional and Technical Services		1,460,959
500 Other Purchased Services		624,631
600 Supplies		23,587
800 Other Objects		5,220
<b>Total Special Programs - Elementary / Secondary</b>		<b>\$7,620,116</b>
<b>1300 <u>Vocational Education</u></b>		
100 Personnel Services - Salaries		57,850
200 Personnel Services - Employee Benefits		50,513
500 Other Purchased Services		902,600
600 Supplies		19,742
800 Other Objects		2,796
<b>Total Vocational Education</b>		<b>\$1,033,501</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		192,959
200 Personnel Services - Employee Benefits		112,918
300 Purchased Professional and Technical Services		7,000
600 Supplies		6,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>		<b>\$318,877</b>
<b>Total Instruction</b>		<b>\$30,605,549</b>
<b>2000 Support Services</b>		
<b>2100 <u>Support Services - Students</u></b>		
100 Personnel Services - Salaries		1,320,773
200 Personnel Services - Employee Benefits		775,150
300 Purchased Professional and Technical Services		30,045
500 Other Purchased Services		16,718
600 Supplies		33,932
800 Other Objects		2,810
<b>Total Support Services - Students</b>		<b>\$2,179,428</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>		
100 Personnel Services - Salaries		883,956

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	687,486
300	Purchased Professional and Technical Services	70,355
400	Purchased Property Services	16,300
500	Other Purchased Services	28,040
600	Supplies	406,210
800	Other Objects	12,887
<b>Total Support Services - Instructional Staff</b>		<b>\$2,105,234</b>
<b>2300 <u>Support Services - Administration</u></b>		
100	Personnel Services - Salaries	1,512,818
200	Personnel Services - Employee Benefits	815,355
300	Purchased Professional and Technical Services	192,000
400	Purchased Property Services	1,200
500	Other Purchased Services	140,700
600	Supplies	48,470
800	Other Objects	32,492
<b>Total Support Services - Administration</b>		<b>\$2,743,035</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	258,440
200	Personnel Services - Employee Benefits	168,193
300	Purchased Professional and Technical Services	150,050
400	Purchased Property Services	225
500	Other Purchased Services	100
600	Supplies	16,753
<b>Total Support Services - Pupil Health</b>		<b>\$593,761</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	415,301
200	Personnel Services - Employee Benefits	259,247
300	Purchased Professional and Technical Services	11,900
400	Purchased Property Services	15,000
500	Other Purchased Services	68,630
600	Supplies	58,633
800	Other Objects	7,000
<b>Total Support Services - Business</b>		<b>\$835,711</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	1,437,908
200	Personnel Services - Employee Benefits	999,610
300	Purchased Professional and Technical Services	54,796
400	Purchased Property Services	859,947
500	Other Purchased Services	266,047
600	Supplies	877,803
700	Property	37,000
800	Other Objects	7,910
<b>Total Operation and Maintenance of Plant Services</b>		<b>\$4,541,021</b>
<b>2700 <u>Student Transportation Services</u></b>		
100	Personnel Services - Salaries	27,479

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Description	Amount
200 Personnel Services - Employee Benefits	11,172
300 Purchased Professional and Technical Services	55,000
500 Other Purchased Services	2,523,500
600 Supplies	30,000
Total Student Transportation Services	\$2,647,151
2800 Support Services - Central	
100 Personnel Services - Salaries	174,889
200 Personnel Services - Employee Benefits	79,200
300 Purchased Professional and Technical Services	27,435
500 Other Purchased Services	112,000
600 Supplies	390,215
700 Property	70,000
800 Other Objects	500
Total Support Services - Central	\$854,239
2900 Other Support Services	
500 Other Purchased Services	22,500
Total Other Support Services	\$22,500
Total Support Services	\$16,522,080
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	677,656
200 Personnel Services - Employee Benefits	267,904
300 Purchased Professional and Technical Services	123,682
400 Purchased Property Services	16,450
500 Other Purchased Services	113,125
600 Supplies	86,990
700 Property	36,000
800 Other Objects	32,790
Total Student Activities	\$1,354,597
Total Operation of Non-Instructional Services	\$1,354,597
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	61,638
Total Debt Service / Other Expenditures and Financing Uses	\$61,638
5200 Interfund Transfers - Out	
900 Other Uses of Funds	5,600,000
Total Interfund Transfers - Out	\$5,600,000
5900 Budgetary Reserve	
800 Other Objects	151,095
Total Budgetary Reserve	\$151,095
Total Other Expenditures and Financing Uses	\$5,812,733
TOTAL EXPENDITURES	\$54,294,959



LEA : 113382303     Eastern Lebanon County SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	9,750,000	9,750,000
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 Cash and Short-Term Investments</b>	<b>\$9,750,000</b>	<b>\$9,750,000</b>

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		

LEA : 113382303     Eastern Lebanon County SD

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$9,750,000	\$9,750,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	65,096,000	62,010,000
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		
<b>Total General Fund</b>	<b>\$65,096,000</b>	<b>\$62,010,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$65,096,000</b>	<b>\$62,010,000</b>

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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	\$65,096,000	\$62,010,000



Account Description	Amounts
0810 Nonspendable Fund Balance	219,309
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,000,000
0840 Assigned Fund Balance	6,000,000
0850 Unassigned Fund Balance	2,710,956
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,710,956
5900 Budgetary Reserve	151,095
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,081,360