

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Susan Famularo

(610)377-4490

Extn :1514

Contact Person

Telephone

Extension

sfamularo@lehighton.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Lehighton Area SD	COUNTY : Carbon	AUN : 121135503
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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	\$51063931
Ending Unassigned Fund Balance	\$2197193
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.30%

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 : Lehighton Area SD	County : Carbon	AUN Number : 121135503
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: \$146,022.54 C x 2%: \$35,902.16	Properties are assessed at lower values than the exclusion resulting in redistribution of dollars.
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$567,642.00 Function 2200, Object 200: \$572,207.00	Benefits increased at a greater rate than salaries.
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$203,622.00 Function 2400, Object 200: \$240,150.00	Benefits increased at a greater rate than salaries.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve funds for unexpected expenditures
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.	Balance a result of budgeted tax increase and expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigning funds to curriculum, future PSERS increases, capital projects, increasing medical costs.

ITEM

AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

2,645,000

0850 Unassigned Fund Balance

7,642,000

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$10,287,000

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

25,693,503

7000 Revenue from State Sources

21,898,967

8000 Revenue from Federal Sources

831,103

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$48,423,573

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$58,710,573

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	19,656,638
6113 Public Utility Realty Taxes	21,400
6114 Payments in Lieu of Current Taxes - State / Local	5,365
6120 Current Per Capita Taxes, Section 679	46,750
6140 Current Act 511 Taxes - Flat Rate Assessments	46,750
6150 Current Act 511 Taxes - Proportional Assessments	3,391,700
6400 Delinquencies on Taxes Levied / Assessed by the LEA	947,900
6500 Earnings on Investments	545,000
6700 Revenues from LEA Activities	61,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	429,000
6910 Rentals	29,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	15,000
6960 Services Provided Other Local Governmental Units / LEAs	18,000
6990 Refunds and Other Miscellaneous Revenue	430,000

REVENUE FROM LOCAL SOURCES \$25,693,503

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	11,467,449
7160 Tuition for Orphans Subsidy	110,000
7271 Special Education funds for School-Aged Pupils	2,144,096
7292 Pre-K Counts	175,000
7311 Pupil Transportation Subsidy	500,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	7,700
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	877,455
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	1,795,108
7360 Safe Schools	149,000
7505 Ready to Learn Block Grant	374,159
7810 State Share of Social Security and Medicare Taxes	784,000
7820 State Share of Retirement Contributions	3,475,000

REVENUE FROM STATE SOURCES \$21,898,967

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	697,201
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	84,188

Amount

REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	49,714
REVENUE FROM FEDERAL SOURCES	\$831,103
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	48,423,573

Act 1 Index (current): 7.4%

Calculation Method:

Revenue

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$19,656,657

Amount of Tax Relief for Homestead Exclusions

\$1,795,108

Total Approx. Tax Revenue:

\$21,451,765

Approx. Tax Levy for Tax Rate Calculation:

\$22,486,326

Carbon

Total

2023-24 Data		
a. Assessed Value	\$395,527,918	\$395,527,918
b. Real Estate Mills	52.7664	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$1,094,322,775	\$1,094,322,775
d. Assessed Value	\$396,820,434	\$396,820,434
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$20,870,584	\$20,870,584
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$20,870,584	\$20,870,584
(f Total * g)		
i. Base Mills Subject to Index	52.7664	
(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	\$22,486,326	\$22,486,326
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	56.6662	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$22,486,306	\$22,486,306
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$20,691,198
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,656,638
(n * Est. Pct. Collection)		

Act 1 Index (current): 7.4%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

4

\$19,656,657

\$1,795,108

\$21,451,765

\$22,486,326

Carbon

Total

Index Maximums

p. Maximum Mills Based On Index

56.6711

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$22,488,250

\$22,488,250

IV. (p / 1000 * d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$7,837.00

V. Number of Homestead/Farmstead Properties

4371

4371

Median Assessed Value of Homestead Properties

\$46,100

Act 1 Index (current): 7.4%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$19,656,657
Amount of Tax Relief for Homestead Exclusions	<u>\$1,795,108</u>
Total Approx. Tax Revenue:	\$21,451,765
Approx. Tax Levy for Tax Rate Calculation:	\$22,486,326

Carbon	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,795,108	Lowering RE Tax Rate	\$0	\$1,795,108
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,795,108

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>
Carbon	396,820,434	56.6662	22,486,306			95.00000%	
Totals:	396,820,434		22,486,306	- 1,795,108	= 20,691,198	X 95.00000%	= 19,656,638

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		46,750
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	\$10.00	\$0.00	47,000
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 47,000 46,750

	<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	1.000%	0.000%	2,300,000	2,300,000
6152 Current Act 511 Occupation Taxes	25.00000	0.000	791,700	791,700
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	300,000	300,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 3,391,700 3,391,700

Total Act 511, Current Taxes 3,438,450

Act 511 Tax Limit -->	1,094,322,775	X	12	13,131,873
	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>									
	Carbon	52.7664	56.6662	7.40%	Yes	7.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.4%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	7.4%				
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	7.4%				
6152	Current Act 511 Occupation Taxes	25.0000	25.00000	0.00%	Yes	7.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	7.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,605,579
1200 Special Programs - Elementary / Secondary	9,684,894
1300 Vocational Education	1,724,170
1600 Adult Education Programs	189,285
1700 Higher Education Programs for Secondary Students	44,394
1800 Pre-Kindergarten	347,137
Total Instruction	\$31,595,459
2000 Support Services	
2100 Support Services - Students	1,354,720
2200 Support Services - Instructional Staff	1,815,299
2300 Support Services - Administration	2,609,597
2400 Support Services - Pupil Health	501,522
2500 Support Services - Business	857,293
2600 Operation and Maintenance of Plant Services	3,907,005
2700 Student Transportation Services	1,760,047
2800 Support Services - Central	1,414,698
2900 Other Support Services	25,000
Total Support Services	\$14,245,181
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,111,970
3300 Community Services	10,000
Total Operation of Non-Instructional Services	\$1,121,970
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,801,321
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$4,101,321
Total Estimated Expenditures and Other Financing Uses	\$51,063,931

2024-2025 Final General Fund Budget

LEA : 121135503 Lehighton Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,852,498
200 Personnel Services - Employee Benefits	7,439,572
300 Purchased Professional and Technical Services	580,700
400 Purchased Property Services	49,670
500 Other Purchased Services	1,403,050
600 Supplies	224,989
700 Property	45,000
800 Other Objects	10,100
Total Regular Programs - Elementary / Secondary	\$19,605,579
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,619,483
200 Personnel Services - Employee Benefits	2,573,220
300 Purchased Professional and Technical Services	2,616,315
400 Purchased Property Services	1,500
500 Other Purchased Services	1,859,401
600 Supplies	14,975
Total Special Programs - Elementary / Secondary	\$9,684,894
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,724,170
Total Vocational Education	\$1,724,170
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	189,285
Total Adult Education Programs	\$189,285
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	44,394
Total Higher Education Programs for Secondary Students	\$44,394
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	174,467
200 Personnel Services - Employee Benefits	130,732
600 Supplies	41,938
Total Pre-Kindergarten	\$347,137
Total Instruction	\$31,595,459
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	716,682
200 Personnel Services - Employee Benefits	584,778
300 Purchased Professional and Technical Services	30,400
500 Other Purchased Services	1,910
600 Supplies	14,600
800 Other Objects	6,350
Total Support Services - Students	\$1,354,720

<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	567,642
200 Personnel Services - Employee Benefits	572,207
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	2,150
600 Supplies	652,800
800 Other Objects	500
Total Support Services - Instructional Staff	\$1,815,299
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,152,983
200 Personnel Services - Employee Benefits	892,472
300 Purchased Professional and Technical Services	276,100
500 Other Purchased Services	83,440
600 Supplies	26,224
800 Other Objects	178,378
Total Support Services - Administration	\$2,609,597
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	203,622
200 Personnel Services - Employee Benefits	240,150
300 Purchased Professional and Technical Services	50,000
600 Supplies	7,300
800 Other Objects	450
Total Support Services - Pupil Health	\$501,522
2500 Support Services - Business	
100 Personnel Services - Salaries	394,710
200 Personnel Services - Employee Benefits	345,038
300 Purchased Professional and Technical Services	86,500
400 Purchased Property Services	8,000
500 Other Purchased Services	7,300
600 Supplies	11,700
800 Other Objects	4,045
Total Support Services - Business	\$857,293
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,185,468
200 Personnel Services - Employee Benefits	1,085,768
300 Purchased Professional and Technical Services	103,094
400 Purchased Property Services	325,110
500 Other Purchased Services	217,775
600 Supplies	768,540
700 Property	220,500
800 Other Objects	750
Total Operation and Maintenance of Plant Services	\$3,907,005
2700 Student Transportation Services	
500 Other Purchased Services	1,751,947
600 Supplies	8,100

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$1,760,047
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	254,546
200 Personnel Services - Employee Benefits	215,925
300 Purchased Professional and Technical Services	191,046
400 Purchased Property Services	5,700
500 Other Purchased Services	26,000
600 Supplies	334,319
700 Property	385,962
800 Other Objects	1,200
Total Support Services - Central	\$1,414,698
2900 <u>Other Support Services</u>	
500 Other Purchased Services	25,000
Total Other Support Services	\$25,000
Total Support Services	\$14,245,181
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	518,174
200 Personnel Services - Employee Benefits	289,374
300 Purchased Professional and Technical Services	52,775
400 Purchased Property Services	26,030
500 Other Purchased Services	123,367
600 Supplies	69,450
700 Property	7,500
800 Other Objects	25,300
Total Student Activities	\$1,111,970
3300 <u>Community Services</u>	
800 Other Objects	10,000
Total Community Services	\$10,000
Total Operation of Non-Instructional Services	\$1,121,970
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,666,321
900 Other Uses of Funds	2,135,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,801,321
5900 <u>Budgetary Reserve</u>	
800 Other Objects	300,000
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$4,101,321
TOTAL EXPENDITURES	\$51,063,931

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	12,564,055	9,824,025
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	255,000	263,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	552,000	554,000
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$13,521,055	\$10,791,025

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$13,521,055	\$10,791,025
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	45,903,000	43,769,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	2,027,000	2,227,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,248,000	3,308,000
0599 Other Noncurrent Liabilities	38,102,000	37,600,000
Total General Fund	\$89,280,000	\$86,904,000

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

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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	\$89,280,000	\$86,904,000

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	\$89,280,000	\$86,904,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,449,449
0850 Unassigned Fund Balance	2,197,193
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,646,642
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,946,642