

# 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

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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	\$50891391
Ending Unassigned Fund Balance	\$884555
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.73%

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)

<b>School District Name :</b> Lehighton Area SD	<b>County :</b> Carbon	<b>AUN Number :</b> 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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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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.	
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

24,223,359

7000 Revenue from State Sources

21,883,933

8000 Revenue from Federal Sources

831,103

9000 Other Financing Sources

**Total Estimated Revenues And Other Financing Sources**

\$46,938,395

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

\$57,225,395

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	18,186,494
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 \$24,223,359**

**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	781,233
7820 State Share of Retirement Contributions	3,462,733

**REVENUE FROM STATE SOURCES \$21,883,933**

**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 46,938,395**

Act 1 Index (current): 7.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$18,186,494</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$1,795,108</u></b>
Total Approx. Tax Revenue:	<b>\$19,981,602</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$20,938,786</b>

Carbon

Total

<b>2023-24 Data</b>		
a. Assessed Value	\$395,527,918	\$395,527,918
b. Real Estate Mills	52.7664	
<b>I. 2024-25 Data</b>		
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
<b>2023-24 Calculations</b>		
f. 2023-24 Tax Levy	\$20,870,584	\$20,870,584
(a * b)		
<b>2024-25 Calculations</b>		
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		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$20,938,786	\$20,938,786
(Approx. Tax Levy * g)		
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>52.7664</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$20,938,786	\$20,938,786
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$19,143,678
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$18,186,494
(n * Est. Pct. Collection)		

Act 1 Index (current): 7.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$18,186,494</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,795,108</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$19,981,602</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$20,938,786</b>	
	<b>Carbon</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	56.6711	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$22,488,250	\$22,488,250
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$7,778.00	
Number of Homestead/Farmstead Properties	4374	4374
Median Assessed Value of Homestead Properties		\$46,100

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Act 1 Index (current): 7.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$18,186,494</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,795,108</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$19,981,602</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$20,938,786</b>

<b>Carbon</b>	<b>Total</b>
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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
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$1,795,108</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>
Carbon	396,820,434	52.7664	20,938,786			95.00000%	
<b>Totals:</b>	<b>396,820,434</b>		<b>20,938,786</b>	- 1,795,108	= 19,143,678	X 95.00000%	= 18,186,494

	<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**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,094,322,775</b>	<b>X</b>	<b>12</b>	<b>13,131,873</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2023-24 (Rebalanced)	2024-25	Percent Change in Rate			2023-24 (Rebalanced)	2024-25	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u>								
	Carbon	52.7664	52.7664	0.00%	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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	19,605,579
1200 Special Programs - Elementary / Secondary	9,602,503
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
<b>Total Instruction</b>	<b>\$31,513,068</b>
<b>2000 Support Services</b>	
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	767,144
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
<b>Total Support Services</b>	<b>\$14,155,032</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,111,970
3300 Community Services	10,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,121,970</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,801,321
5900 Budgetary Reserve	300,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,101,321</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$50,891,391</b>

2024-2025 Final General Fund Budget

LEA : 121135503 Lehighton 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	9,852,498
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
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$19,605,579</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,599,173
200 Personnel Services - Employee Benefits	2,511,139
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
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$9,602,503</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,724,170
<b>Total Vocational Education</b>	<b>\$1,724,170</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	189,285
<b>Total Adult Education Programs</b>	<b>\$189,285</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	44,394
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$44,394</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	174,467
200 Personnel Services - Employee Benefits	130,732
600 Supplies	41,938
<b>Total Pre-Kindergarten</b>	<b>\$347,137</b>
<b>Total Instruction</b>	<b>\$31,513,068</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
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
<b>Total Support Services - Students</b>	<b>\$1,354,720</b>

2024-2025 Final General Fund Budget

LEA : 121135503 Lehigh Area SD

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<u>Description</u>	<u>Amount</u>
<b>2200 Support Services - Instructional Staff</b>	
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
<b>Total Support Services - Instructional Staff</b>	<b>\$1,815,299</b>
<b>2300 Support Services - Administration</b>	
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
<b>Total Support Services - Administration</b>	<b>\$2,609,597</b>
<b>2400 Support Services - Pupil Health</b>	
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
<b>Total Support Services - Pupil Health</b>	<b>\$501,522</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	354,710
200 Personnel Services - Employee Benefits	294,889
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
<b>Total Support Services - Business</b>	<b>\$767,144</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
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
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,907,005</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	1,751,947
600 Supplies	8,100

<u>Description</u>	<u>Amount</u>
<b>Total Student Transportation Services</b>	<b>\$1,760,047</b>
<b>2800 <u>Support Services - Central</u></b>	
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
<b>Total Support Services - Central</b>	<b>\$1,414,698</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	25,000
<b>Total Other Support Services</b>	<b>\$25,000</b>
<b>Total Support Services</b>	<b>\$14,155,032</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
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
<b>Total Student Activities</b>	<b>\$1,111,970</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	10,000
<b>Total Community Services</b>	<b>\$10,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,121,970</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	1,666,321
900 Other Uses of Funds	2,135,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,801,321</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	300,000
<b>Total Budgetary Reserve</b>	<b>\$300,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,101,321</b>
<b>TOTAL EXPENDITURES</b>	<b>\$50,891,391</b>

**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		
<b>Total Cash and Short-Term Investments</b>	<b>\$13,521,055</b>	<b>\$10,791,025</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>\$13,521,055</b>	<b>\$10,791,025</b>
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**Long-Term Indebtedness**

**06/30/2024 Estimate**

**06/30/2025 Projection**

<b>General Fund</b>		
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
<b>Total General Fund</b>	<b>\$89,280,000</b>	<b>\$86,904,000</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>		

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>
<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>\$89,280,000</b>	<b>\$86,904,000</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$89,280,000</b>	<b>\$86,904,000</b>
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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	884,555
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,334,004</b>
<b>5900 Budgetary Reserve</b>	<b>300,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,634,004</b>