

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

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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 : 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	\$50593908
Ending Unassigned Fund Balance	\$1158998
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.29%

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

FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Leighton 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 5/28/2024
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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	<u>\$10,287,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	24,223,359
7000 Revenue from State Sources	21,860,893
8000 Revenue from Federal Sources	831,103
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$46,915,355</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$57,202,355</u>

LEA : 121135503 Lehighton Area SD

	<u>Amount</u>
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	776,991
7820 State Share of Retirement Contributions	3,443,935
REVENUE FROM STATE SOURCES	\$21,860,893
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

LEA : 121135503 Lehighnton Area SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	49,714
REVENUE FROM FEDERAL SOURCES	\$831,103
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	46,915,355

Act 1 Index (current): 7.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$18,186,494	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,795,108</u>	
Total Approx. Tax Revenue:	\$19,981,602	
Approx. Tax Levy for Tax Rate Calculation:	\$20,938,786	
	Carbon	Total
<hr/>		
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
<hr/>		
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%
II. 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		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$20,938,786	\$20,938,786
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	52.7664	
(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)		
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Act 1 Index (current): 7.4%

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

Index Maximums		
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
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	\$7,778.00	
Number of Homestead/Farmstead Properties	4374	4374
Median Assessed Value of Homestead Properties		\$46,100

Act 1 Index (current): 7.4%

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

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 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Carbon	396,820,434	52.7664	20,938,786				95.00000%		
Totals:	396,820,434		20,938,786	-	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>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$10.00	\$0.00	47,000	46,750		
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						47,000	46,750		
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</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	52.7664	0.00%	Yes	7.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	7.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	7.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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%				

LEA : 121135503 Lehighton Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,605,579
1200 Special Programs - Elementary / Secondary	9,464,534
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	\$31,375,099
2000 Support Services	
2100 Support Services - Students	1,354,720
2200 Support Services - Instructional Staff	1,801,044
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	3,761,746
2700 Student Transportation Services	1,760,047
2800 Support Services - Central	1,414,698
2900 Other Support Services	25,000
Total Support Services	\$13,995,518
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	\$50,593,908

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	2,548,867
200 Personnel Services - Employee Benefits	2,423,476
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	\$9,464,534
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	\$31,375,099
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

LEA : 121135503 Lehighton Area SD

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	557,642
200 Personnel Services - Employee Benefits	567,952
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	\$1,801,044
2300 <u>Support Services - Administration</u>	
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 <u>Support Services - Pupil Health</u>	
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 <u>Support Services - Business</u>	
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
Total Support Services - Business	\$767,144
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,153,351
200 Personnel Services - Employee Benefits	972,626
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	\$3,761,746
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,751,947
600 Supplies	8,100

LEA : 121135503 Lehighton Area SD

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<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	\$13,995,518
3000 Operation of Non-Instructional Services	
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 Other Expenditures and Financing Uses	
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	\$50,593,908

LEA : 121135503 Lehighton Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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

<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 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 : 121135503 Lehighnton Area SD

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<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$13,521,055	\$10,791,025

LEA : 121135503 Lehighton Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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

<u>Short-Term Payables</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 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	\$89,280,000	\$86,904,000

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	1,158,998
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,608,447
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,908,447