

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 May 28, 2024

Secretary of the Board - Original Signature Required_____
Date May 28, 2024

Chief School Administrator - Original Signature Required_____
Date May 28, 2024

J. Michael Malay

(610)439-1431

Extn :1025

Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Whitehall-Coplay SD	COUNTY : Lehigh	AUN : 121397803
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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	\$95747665
Ending Unassigned Fund Balance	\$4093245
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.27%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

☒

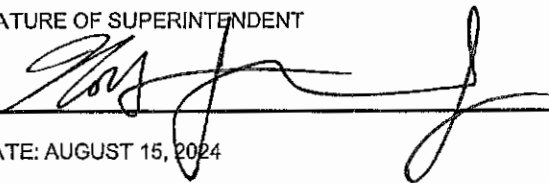
No

☐

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

SIGNATURE OF SUPERINTENDENT

DATE



May 28, 2024

DUE DATE: AUGUST 15, 2024

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

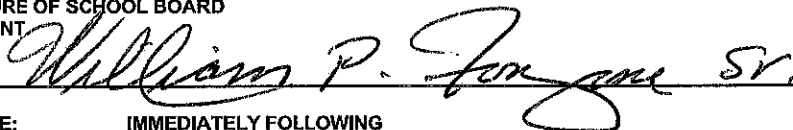
24 PS 6-687(a)(1)

(03/2006)

School District Name : Whitehall-Coplay SD	County : Lehigh	AUN Number : 121397803
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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 4/22/24
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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.	In addition to appropriations, it is a sound management practice to provide for operating contingencies through Budgetary Reserve. Experience indicates that there are certain variables over which control is impossible.
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.	It is a portion of fund balance below 8% of budgeted expenditures in order to gain favorable access to the bond market and for unforeseen expenditures in the 2024-2025 fiscal year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	A portion of fund balance is committed for PSERS rate stabilization and Other Post Employment Benefits.

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	2,014,080	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	7,348,401	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,362,481</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	59,343,407	
7000 Revenue from State Sources	31,613,276	
8000 Revenue from Federal Sources	1,505,826	
9000 Other Financing Sources	30,000	
Total Estimated Revenues And Other Financing Sources		<u>\$92,492,509</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$101,854,990</u>

LEA : 121397803 Whitehall-Coplay SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	48,487,742
6112 Interim Real Estate Taxes	250,000
6113 Public Utility Realty Taxes	48,000
6120 Current Per Capita Taxes, Section 679	67,000
6140 Current Act 511 Taxes - Flat Rate Assessments	134,000
6150 Current Act 511 Taxes - Proportional Assessments	6,525,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,272,000
6500 Earnings on Investments	1,000,000
6700 Revenues from LEA Activities	95,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	814,665
6910 Rentals	245,000
6920 Contributions and Donations from Private Sources	150,000
6940 Tuition from Patrons	220,000
6960 Services Provided Other Local Governmental Units / LEAs	35,000
REVENUE FROM LOCAL SOURCES	\$59,343,407
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,797,776
7160 Tuition for Orphans Subsidy	80,000
7271 Special Education funds for School-Aged Pupils	3,037,547
7311 Pupil Transportation Subsidy	900,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	559,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	1,791,137
7360 Safe Schools	200,000
7505 Ready to Learn Block Grant	1,014,816
7810 State Share of Social Security and Medicare Taxes	1,672,000
7820 State Share of Retirement Contributions	7,371,000
REVENUE FROM STATE SOURCES	\$31,613,276
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,195,953
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	140,129
8516 Title III - Language Instruction for English Learners and Immigrant Students	64,997

2024-2025 Final General Fund Budget		Estimated Revenues and Other Financing Sources: Detail
LEA : 121397803 Whitehall-Coplay SD		
Printed 6/20/2024 9:03:31 AM		Page - 2 of 2
	<u>Amount</u>	
REVENUE FROM FEDERAL SOURCES		
8517 Title IV - 21st Century Schools	95,865	
8751 ARP ESSER Learning Loss	5,035	
8752 ARP ESSER Summer Programs	3,847	
REVENUE FROM FEDERAL SOURCES	\$1,505,826	
OTHER FINANCING SOURCES		
9400 Sale of or Compensation for Loss of Fixed Assets	20,000	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	10,000	
OTHER FINANCING SOURCES	\$30,000	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	92,492,509	

Act 1 Index (current): 7.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$48,487,742	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,791,137</u>	
Total Approx. Tax Revenue:	\$50,278,879	
Approx. Tax Levy for Tax Rate Calculation:	\$52,299,202	
	Lehigh	Total

2023-24 Data		
a. Assessed Value	\$2,478,195,200	\$2,478,195,200
b. Real Estate Mills	20.7558	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$2,511,157,668	\$2,511,157,668
d. Assessed Value	\$2,411,234,860	\$2,411,234,860
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$51,436,924	\$51,436,924
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$51,436,924	\$51,436,924
(f Total * g)		
i. Base Mills Subject to Index	20.7558	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$52,299,202	\$52,299,202
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	21.6898	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$52,299,202	\$52,299,202
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$50,508,065
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$48,487,742
(n * Est. Pct. Collection)		

Act 1 Index (current): 7.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$48,487,742	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,791,137</u>	
Total Approx. Tax Revenue:	\$50,278,879	
Approx. Tax Levy for Tax Rate Calculation:	\$52,299,202	
	Lehigh	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	22.2294	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$53,600,304	\$53,600,304
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	\$12,597.00	
Number of Homestead/Farmstead Properties	6556	6556
Median Assessed Value of Homestead Properties		\$163,000

Act 1 Index (current): 7.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$48,487,742
Amount of Tax Relief for Homestead Exclusions	<u>\$1,791,137</u>
Total Approx. Tax Revenue:	\$50,278,879
Approx. Tax Levy for Tax Rate Calculation:	\$52,299,202
	Lehigh
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,791,137	Lowering RE Tax Rate	\$0	\$1,791,137
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,791,137

2024-2025 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 121397803 Whitehall-Coplay SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
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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>Percent Collected</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>				
Lehigh	2,411,234,860	21.6898	52,299,202			96.00000%	
Totals:	2,411,234,860		52,299,202	-	1,791,137	=	50,508,065 X 96.00000% = 48,487,742
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	67,000		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	67,000	67,000
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	67,000	67,000
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						134,000	134,000
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			0.500%	0.000%	4,625,000	4,625,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	650,000	650,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			1.25000	0.000	1,250,000	1,250,000
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						6,525,000	6,525,000
Total Act 511, Current Taxes							6,659,000
Act 511 Tax Limit -->				2,511,157,668	X	12	30,133,892
				Market Value		Mills	(511 Limit)

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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>									
	Lehigh	20.7558	21.6898	4.50%	Yes	7.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	7.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	7.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.1%				
6155	Current Act 511 Business Privilege Taxes	1.2500	1.25000	0.00%	Yes	7.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	41,055,430
1200 Special Programs - Elementary / Secondary	14,445,991
1300 Vocational Education	2,897,544
1400 Other Instructional Programs - Elementary / Secondary	18,077
1500 Nonpublic School Programs	11,215
1600 Adult Education Programs	556,185
Total Instruction	\$58,984,442
2000 Support Services	
2100 Support Services - Students	4,080,421
2200 Support Services - Instructional Staff	3,936,907
2300 Support Services - Administration	4,695,477
2400 Support Services - Pupil Health	1,378,910
2500 Support Services - Business	1,335,153
2600 Operation and Maintenance of Plant Services	7,055,993
2700 Student Transportation Services	4,210,893
2800 Support Services - Central	85,281
2900 Other Support Services	56,000
Total Support Services	\$26,835,035
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,598,681
Total Operation of Non-Instructional Services	\$1,598,681
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,529,507
5900 Budgetary Reserve	800,000
Total Other Expenditures and Financing Uses	\$8,329,507
Total Estimated Expenditures and Other Financing Uses	\$95,747,665

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,344,892
200 Personnel Services - Employee Benefits	13,134,560
300 Purchased Professional and Technical Services	156,850
400 Purchased Property Services	89,189
500 Other Purchased Services	6,114,000
600 Supplies	1,215,339
800 Other Objects	600
Total Regular Programs - Elementary / Secondary	\$41,055,430
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,215,219
200 Personnel Services - Employee Benefits	3,278,311
300 Purchased Professional and Technical Services	4,964,388
500 Other Purchased Services	857,500
600 Supplies	129,573
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$14,445,991
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,897,544
Total Vocational Education	\$2,897,544
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,807
200 Personnel Services - Employee Benefits	2,423
500 Other Purchased Services	6,000
600 Supplies	3,847
Total Other Instructional Programs - Elementary / Secondary	\$18,077
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	3,900
500 Other Purchased Services	750
600 Supplies	6,565
Total Nonpublic School Programs	\$11,215
1600 <u>Adult Education Programs</u>	
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	552,585
600 Supplies	600
Total Adult Education Programs	\$556,185
Total Instruction	\$58,984,442
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,301,439
200 Personnel Services - Employee Benefits	1,580,782
300 Purchased Professional and Technical Services	166,045

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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	3,592
500	Other Purchased Services	2,000
600	Supplies	24,243
800	Other Objects	2,320
Total Support Services - Students		\$4,080,421
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	1,630,967
200	Personnel Services - Employee Benefits	1,234,806
300	Purchased Professional and Technical Services	199,500
400	Purchased Property Services	25,600
500	Other Purchased Services	88,100
600	Supplies	530,934
700	Property	224,000
800	Other Objects	3,000
Total Support Services - Instructional Staff		\$3,936,907
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	2,467,814
200	Personnel Services - Employee Benefits	1,660,119
300	Purchased Professional and Technical Services	387,000
400	Purchased Property Services	550
500	Other Purchased Services	75,750
600	Supplies	45,325
800	Other Objects	58,919
Total Support Services - Administration		\$4,695,477
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	741,353
200	Personnel Services - Employee Benefits	589,557
300	Purchased Professional and Technical Services	5,000
400	Purchased Property Services	500
500	Other Purchased Services	5,200
600	Supplies	37,300
Total Support Services - Pupil Health		\$1,378,910
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	688,426
200	Personnel Services - Employee Benefits	472,765
300	Purchased Professional and Technical Services	123,250
400	Purchased Property Services	7,092
500	Other Purchased Services	9,000
600	Supplies	19,700
800	Other Objects	14,920
Total Support Services - Business		\$1,335,153
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	1,982,097
200	Personnel Services - Employee Benefits	1,474,804
300	Purchased Professional and Technical Services	341,600

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Description	Amount
400 Purchased Property Services	1,538,337
500 Other Purchased Services	268,000
600 Supplies	1,398,155
700 Property	53,000
Total Operation and Maintenance of Plant Services	\$7,055,993
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,868,776
200 Personnel Services - Employee Benefits	913,525
300 Purchased Professional and Technical Services	10,500
400 Purchased Property Services	21,792
500 Other Purchased Services	828,750
600 Supplies	561,300
700 Property	6,000
800 Other Objects	250
Total Student Transportation Services	\$4,210,893
2800 Support Services - Central	
100 Personnel Services - Salaries	17,592
200 Personnel Services - Employee Benefits	7,564
300 Purchased Professional and Technical Services	43,725
500 Other Purchased Services	1,400
600 Supplies	15,000
Total Support Services - Central	\$85,281
2900 Other Support Services	
500 Other Purchased Services	56,000
Total Other Support Services	\$56,000
Total Support Services	\$26,835,035
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	722,089
200 Personnel Services - Employee Benefits	376,948
300 Purchased Professional and Technical Services	124,580
400 Purchased Property Services	15,293
500 Other Purchased Services	107,650
600 Supplies	224,001
700 Property	7,500
800 Other Objects	20,620
Total Student Activities	\$1,598,681
Total Operation of Non-Instructional Services	\$1,598,681
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4,394,507
900 Other Uses of Funds	3,135,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,529,507

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<u>Description</u>		<u>Amount</u>
5900 <u>Budgetary Reserve</u>		
800 Other Objects		800,000
Total Budgetary Reserve		\$800,000
Total Other Expenditures and Financing Uses		\$8,329,507
TOTAL EXPENDITURES		\$95,747,665

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Cash and Short-Term Investments

	06/30/2024 Estimate	06/30/2025 Projection
General Fund	15,000,000	14,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	500,000	
Other Capital Projects Fund	10,000,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$26,000,000	\$14,500,000

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		

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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	\$26,000,000	\$14,500,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable	115,440,000	112,305,000
0520 Extended-Term Financing Agreements Payable	360,000	100,000
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,600,000	1,600,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	9,500,000	9,500,000
0599 Other Noncurrent Liabilities	100,000,000	100,000,000
Total General Fund	\$226,900,000	\$223,505,000
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		

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<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		

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<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	\$226,900,000	\$223,505,000

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<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	\$226,900,000	\$223,505,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,014,080
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,093,245
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,107,325
5900 Budgetary Reserve	800,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,907,325