

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northern Lehigh SD	COUNTY : Lehigh	AUN : 121394503
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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	\$40324052
Ending Unassigned Fund Balance	\$2065374
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.12%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/24/24
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DUE DATE: AUGUST 15, 2024

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

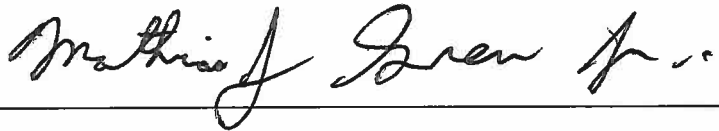
24 PS 6-687(a)(1)

(03/2006)

School District Name : Northern Lehigh SD	County : Lehigh	AUN Number : 121394503
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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 5/13/2024
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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>
1550	<p>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.</p> <p>(A x B x TR) - C: \$42,423.38 C x 2%: \$28,730.52</p>	<p>The variance is directly tied to 206 parcel in LC that are below the HS/FS exclusion amount of \$16,861. The system calculates every parcel receiving HS/FS exclusion at \$16,861 per parcel which is not the case for these 206 properties causing the error</p>
8080	<p>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.</p>	<p>Portion of Fund Balance not committed or assigned.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Committed Fund Balance for future year increases to PSERS and medical insurance premiums.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Assigned fund balance for future technology upgrades and replacements, equipment replacement, future debt service payments, future curriculum planning, and long range maintenance upgrades.</p>

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	469,825
0820 Restricted Fund Balance	170,122
0830 Committed Fund Balance	2,363,243
0840 Assigned Fund Balance	11,422,298
0850 Unassigned Fund Balance	1,622,054
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$15,407,595</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	21,925,879
7000 Revenue from State Sources	16,175,144
8000 Revenue from Federal Sources	1,003,495
9000 Other Financing Sources	140,000
Total Estimated Revenues And Other Financing Sources	<u>\$39,244,518</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$54,652,113</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	17,687,955
6113 Public Utility Realty Taxes	17,000
6114 Payments in Lieu of Current Taxes - State / Local	28,000
6120 Current Per Capita Taxes, Section 679	30,000
6140 Current Act 511 Taxes - Flat Rate Assessments	39,000
6150 Current Act 511 Taxes - Proportional Assessments	1,965,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	785,000
6500 Earnings on Investments	700,000
6700 Revenues from LEA Activities	90,153
6800 Revenues from Intermediary Sources / Pass-Through Funds	336,565
6910 Rentals	23,000
6920 Contributions and Donations from Private Sources	30,000
6990 Refunds and Other Miscellaneous Revenue	194,206

REVENUE FROM LOCAL SOURCES \$21,925,879

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,459,600
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,586,575
7311 Pupil Transportation Subsidy	666,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	37,235
7330 Health Services (Medical, Dental, Nurse, Act 25)	26,000
7340 State Property Tax Reduction Allocation	1,436,526
7360 Safe Schools	309,600
7505 Ready to Learn Block Grant	298,608
7810 State Share of Social Security and Medicare Taxes	613,000
7820 State Share of Retirement Contributions	2,692,000

REVENUE FROM STATE SOURCES \$16,175,144

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	469,594
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	63,123
8517 Title IV - 21st Century Schools	35,778
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	430,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000

Amount

REVENUE FROM FEDERAL SOURCES	\$1,003,495
OTHER FINANCING SOURCES	
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	140,000
OTHER FINANCING SOURCES	\$140,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	39,244,518

Act 1 Index (current): 7.1%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$17,688,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,436,526</u>		
Total Approx. Tax Revenue:	\$19,124,526		
Approx. Tax Levy for Tax Rate Calculation:	\$20,104,600		

	Lehigh	Northampton	Total
2023-24 Data			
a. Assessed Value	\$662,364,900	\$42,574,300	\$704,939,200
b. Real Estate Mills	24.8655	71.8117	
I. 2024-25 Data			
c. 2022 STEB Market Value	\$665,584,758	\$128,432,482	\$794,017,240
d. Assessed Value	\$664,192,900	\$42,979,100	\$707,172,000
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2023-24 Calculations			
f. 2023-24 Tax Levy	\$16,470,034	\$3,057,333	\$19,527,367
(a * b)			
2024-25 Calculations			
g. Percent of Total Market Value	83.82498%	16.17502%	100.00000%
II.			
h. Rebalanced 2023-24 Tax Levy	\$16,368,811	\$3,158,556	\$19,527,367
(f Total * g)			
i. Base Mills Subject to Index	24.8655	74.1892	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	94.75000%	94.75000%	94.75000%
k. Tax Levy Needed	\$16,852,677	\$3,251,923	\$20,104,600
(Approx. Tax Levy * g)			
I. 2024-25 Real Estate Tax Rate	25.3731	75.6628	
(k / d * 1000)			
III.			
m. Tax Levy Generated by Mills	\$16,852,633	\$3,251,919	\$20,104,552
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$18,668,026
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$17,687,955
(n * Est. Pct. Collection)			

Act 1 Index (current): 7.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$17,688,000

Amount of Tax Relief for Homestead Exclusions

\$1,436,526

Total Approx. Tax Revenue:

\$19,124,526

Approx. Tax Levy for Tax Rate Calculation:

\$20,104,600

	Lehigh	Northampton	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	26.6309	79.4566	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$17,688,055	\$3,414,973	\$21,103,028
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$16,861.00	\$5,654.00	
Number of Homestead/Farmstead Properties	2914	543	3457
Median Assessed Value of Homestead Properties			\$149,900

Act 1 Index (current): 7.1%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	4			
Approx. Tax Revenue from RE Taxes:	\$17,688,000			
Amount of Tax Relief for Homestead Exclusions	<u>\$1,436,526</u>			
Total Approx. Tax Revenue:	\$19,124,526			
Approx. Tax Levy for Tax Rate Calculation:	\$20,104,600			

	Lehigh	Northampton		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,436,526	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$1,436,526

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>
Lehigh	664,192,900	25.3731	16,852,633			94.75000%	
Northampton	42,979,100	75.6628	3,251,919			94.75000%	
Totals:	707,172,000		20,104,552	- 1,436,526 =	18,668,026 X	94.75000% =	17,687,955

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		30,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	30,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	9,000
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			39,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,775,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	190,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			1,965,000
Total Act 511, Current Taxes			2,004,000
Act 511 Tax Limit -->		794,017,240 X	12
		Market Value	Mills
			9,528,207
			(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>									
	Lehigh	24.8655	25.3731	2.05%	Yes	7.1%				
	Northampton	74.1892	75.6628	1.99%	Yes	7.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.1%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.1%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.1%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	7.1%				

LEA : 121394503 Northern Lehigh SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,634,835
1200 Special Programs - Elementary / Secondary	6,443,006
1300 Vocational Education	1,488,858
1400 Other Instructional Programs - Elementary / Secondary	101,789
1500 Nonpublic School Programs	8,950
1600 Adult Education Programs	166,703
1700 Higher Education Programs for Secondary Students	15,000
Total Instruction	\$22,859,141
2000 Support Services	
2100 Support Services - Students	1,352,636
2200 Support Services - Instructional Staff	1,472,443
2300 Support Services - Administration	2,515,250
2400 Support Services - Pupil Health	678,886
2500 Support Services - Business	565,090
2600 Operation and Maintenance of Plant Services	3,549,844
2700 Student Transportation Services	2,435,348
2800 Support Services - Central	1,060,084
2900 Other Support Services	17,554
Total Support Services	\$13,647,135
3000 Operation of Non-Instructional Services	
3200 Student Activities	897,215
3300 Community Services	33,150
Total Operation of Non-Instructional Services	\$930,365
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	471,139
Total Facilities Acquisition, Construction and Improvement Services	\$471,139
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,370,812
5200 Interfund Transfers - Out	45,460
Total Other Expenditures and Financing Uses	\$2,416,272
Total Estimated Expenditures and Other Financing Uses	\$40,324,052

2024-2025 Final General Fund Budget

LEA : 121394503 Northern Lehigh SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,569,806
200 Personnel Services - Employee Benefits	4,913,712
300 Purchased Professional and Technical Services	120,650
400 Purchased Property Services	55,886
500 Other Purchased Services	1,483,837
600 Supplies	490,314
800 Other Objects	630
Total Regular Programs - Elementary / Secondary	\$14,634,835
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,131,544
200 Personnel Services - Employee Benefits	1,350,997
300 Purchased Professional and Technical Services	1,884,000
500 Other Purchased Services	1,050,832
600 Supplies	25,425
800 Other Objects	208
Total Special Programs - Elementary / Secondary	\$6,443,006
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,488,858
Total Vocational Education	\$1,488,858
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	70,185
200 Personnel Services - Employee Benefits	29,604
300 Purchased Professional and Technical Services	2,000
Total Other Instructional Programs - Elementary / Secondary	\$101,789
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	8,300
600 Supplies	650
Total Nonpublic School Programs	\$8,950
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	166,703
Total Adult Education Programs	\$166,703
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	15,000
Total Higher Education Programs for Secondary Students	\$15,000
Total Instruction	\$22,859,141
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	711,050
200 Personnel Services - Employee Benefits	476,127
300 Purchased Professional and Technical Services	118,500

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	650
500 Other Purchased Services	1,509
600 Supplies	43,954
800 Other Objects	846
Total Support Services - Students	\$1,352,636
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	817,755
200 Personnel Services - Employee Benefits	572,823
300 Purchased Professional and Technical Services	44,137
400 Purchased Property Services	1,300
500 Other Purchased Services	5,990
600 Supplies	28,638
800 Other Objects	1,800
Total Support Services - Instructional Staff	\$1,472,443
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,403,932
200 Personnel Services - Employee Benefits	785,884
300 Purchased Professional and Technical Services	133,900
400 Purchased Property Services	3,100
500 Other Purchased Services	88,610
600 Supplies	67,576
800 Other Objects	32,248
Total Support Services - Administration	\$2,515,250
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	447,062
200 Personnel Services - Employee Benefits	217,747
300 Purchased Professional and Technical Services	2,610
400 Purchased Property Services	220
500 Other Purchased Services	150
600 Supplies	10,083
800 Other Objects	1,014
Total Support Services - Pupil Health	\$678,886
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	304,153
200 Personnel Services - Employee Benefits	211,505
300 Purchased Professional and Technical Services	12,250
400 Purchased Property Services	1,500
500 Other Purchased Services	2,500
600 Supplies	29,357
800 Other Objects	3,825
Total Support Services - Business	\$565,090
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,399,672
200 Personnel Services - Employee Benefits	1,002,244
300 Purchased Professional and Technical Services	25,000

2024-2025 Final General Fund Budget

LEA : 121394503 Northern Lehigh SD

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	230,000
500 Other Purchased Services	191,965
600 Supplies	698,821
800 Other Objects	2,142
Total Operation and Maintenance of Plant Services	\$3,549,844
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	80,298
200 Personnel Services - Employee Benefits	38,576
500 Other Purchased Services	2,274,124
600 Supplies	42,350
Total Student Transportation Services	\$2,435,348
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	440,349
200 Personnel Services - Employee Benefits	292,271
300 Purchased Professional and Technical Services	19,955
400 Purchased Property Services	64,150
500 Other Purchased Services	41,025
600 Supplies	91,324
700 Property	110,000
800 Other Objects	1,010
Total Support Services - Central	\$1,060,084
2900 <u>Other Support Services</u>	
500 Other Purchased Services	17,554
Total Other Support Services	\$17,554
Total Support Services	\$13,647,135
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	404,708
200 Personnel Services - Employee Benefits	204,210
300 Purchased Professional and Technical Services	40,494
400 Purchased Property Services	13,650
500 Other Purchased Services	90,399
600 Supplies	122,909
800 Other Objects	20,845
Total Student Activities	\$897,215
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	22,300
600 Supplies	10,850
Total Community Services	\$33,150
Total Operation of Non-Instructional Services	\$930,365
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	20,000

<u>Description</u>	<u>Amount</u>
700 Property	451,139
Total Facilities Acquisition, Construction and Improvement Services	\$471,139
Total Facilities Acquisition, Construction and Improvement Services	\$471,139
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	931,471
900 Other Uses of Funds	1,439,341
Total Debt Service / Other Expenditures and Financing Uses	\$2,370,812
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	45,460
Total Interfund Transfers - Out	\$45,460
Total Other Expenditures and Financing Uses	\$2,416,272
TOTAL EXPENDITURES	\$40,324,052

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	16,871,542	15,792,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$16,871,542	\$15,792,000
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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	\$16,871,542	\$15,792,000
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund

0510 Bonds Payable	26,635,187	24,614,342
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	397,190	207,223
0540 Accumulated Compensated Absences	710,543	710,543
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,338,626	3,338,626
0599 Other Noncurrent Liabilities		

Total General Fund	\$31,081,546	\$28,870,734
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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		
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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		
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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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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

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

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

\$31,081,546

\$28,870,734

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	\$31,081,546	\$28,870,734
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Account Description	Amounts
0810 Nonspendable Fund Balance	469,825
0820 Restricted Fund Balance	170,122
0830 Committed Fund Balance	2,318,243
0840 Assigned Fund Balance	9,944,444
0850 Unassigned Fund Balance	2,065,374
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,328,061

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,968,008
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