

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
Mrs. Emily Gehman, School Board President



Secretary of the Board - Original Signature Required
Ms. Nicole King, School Board Secretary



Chief School Administrator - Original Signature Required
Dr. Michael Mahon, Superintendent

Louis Pepe
Contact Person

pepel@sisd.org
Email Address

June 24, 2024

Date

June 24, 2024

Date

June 24, 2024

Date

(610)282-1030

Telephone

Extn :5201

Extension

**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 : Southern Lehigh SD	County : Lehigh	AUN Number : 121395703
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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 Emily Gehman	DATE May 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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The Budgetary Reserve represents funds set aside for unpredictable changes in the costs of goods and services, as well as the occurrence of events that are unanticipated or unknown during budget development.
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.	The Estimated Ending Unassigned Fund Balance reserve represents funds set aside for unpredictable changes in the costs of goods and services, as well as the occurrence of events that are unanticipated or unknown during budget development.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The Assigned Fund Balance represents funds set aside for unpredictable changes in the costs of goods and services, as well as the occurrence of events that are unanticipated or unknown during budget development.

<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	2,325,503
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	19,766,381
0850 Unassigned Fund Balance	4,200,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$23,966,381</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	59,323,738
7000 Revenue from State Sources	16,430,489
8000 Revenue from Federal Sources	311,862
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$76,066,089</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$100,032,470</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	49,348,818
6112 Interim Real Estate Taxes	407,294
6113 Public Utility Realty Taxes	50,966
6140 Current Act 511 Taxes - Flat Rate Assessments	58,590
6150 Current Act 511 Taxes - Proportional Assessments	7,470,375
6400 Delinquencies on Taxes Levied / Assessed by the LEA	721,000
6500 Earnings on Investments	750,000
6700 Revenues from LEA Activities	92,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	303,695
6910 Rentals	6,000
6920 Contributions and Donations from Private Sources	65,000
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	30,000
REVENUE FROM LOCAL SOURCES	\$59,323,738
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,357,626
7160 Tuition for Orphans Subsidy	25,000
7240 Driver Education - Student	10,150
7271 Special Education funds for School-Aged Pupils	1,410,862
7311 Pupil Transportation Subsidy	1,962,770
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	599,003
7330 Health Services (Medical, Dental, Nurse, Act 25)	62,959
7340 State Property Tax Reduction Allocation	1,044,322
7505 Ready to Learn Block Grant	147,449
7820 State Share of Retirement Contributions	4,810,348
REVENUE FROM STATE SOURCES	\$16,430,489
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	291,702
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	19,523
8517 Title IV - 21st Century Schools	637
REVENUE FROM FEDERAL SOURCES	\$311,862
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	76,066,089

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$49,348,818

Amount of Tax Relief for Homestead Exclusions \$1,044,322

Total Approx. Tax Revenue: \$50,393,140

Approx. Tax Levy for Tax Rate Calculation: \$51,246,578

Lehigh

Total

2023-24 Data		
a. Assessed Value	\$2,912,992,400	\$2,912,992,400
b. Real Estate Mills	17.2595	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$3,117,077,043	\$3,117,077,043
d. Assessed Value	\$2,969,180,900	\$2,969,180,900
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$50,276,792	\$50,276,792
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$50,276,792	\$50,276,792
(f Total * g)		
i. Base Mills Subject to Index	17.2595	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.30000%	98.30000%
k. Tax Levy Needed	\$51,246,578	\$51,246,578
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	17.2595	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$51,246,578	\$51,246,578
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$50,202,256
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$49,348,818
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$49,348,818	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,044,322</u>	
Total Approx. Tax Revenue:	\$50,393,140	
Approx. Tax Levy for Tax Rate Calculation:	\$51,246,578	
	Lehigh	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.1742	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$53,962,488	\$53,962,488
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	\$9,901.34	
Number of Homestead/Farmstead Properties	6111	6111
Median Assessed Value of Homestead Properties		\$263,600

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$49,348,818
Amount of Tax Relief for Homestead Exclusions	<u>\$1,044,322</u>
Total Approx. Tax Revenue:	\$50,393,140
Approx. Tax Levy for Tax Rate Calculation:	\$51,246,578

Lehigh	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,044,322	Lowering RE Tax Rate	\$0	\$1,044,322
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,044,322

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	2,969,180,900	17.2595	51,246,578			98.30000%	
Totals:	2,969,180,900		51,246,578	- 1,044,322	= 50,202,256	X 98.30000%	= 49,348,818

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
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	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	58,590
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 58,590 58,590

	<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	0.500%	0.000%	6,150,000	6,150,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,320,375	1,320,375
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 7,470,375 7,470,375

Total Act 511, Current Taxes 7,528,965

Act 511 Tax Limit -->	3,117,077,043 X	12	37,404,925
	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> Lehigh	17.2595	17.2595	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	33,252,966
1200 Special Programs - Elementary / Secondary	8,806,061
1300 Vocational Education	1,703,706
1400 Other Instructional Programs - Elementary / Secondary	350,273
1700 Higher Education Programs for Secondary Students	280,541
Total Instruction	\$44,393,547
2000 Support Services	
2100 Support Services - Students	2,269,734
2200 Support Services - Instructional Staff	1,919,065
2300 Support Services - Administration	3,773,161
2400 Support Services - Pupil Health	853,713
2500 Support Services - Business	840,883
2600 Operation and Maintenance of Plant Services	6,054,838
2700 Student Transportation Services	4,327,775
2800 Support Services - Central	1,292,401
2900 Other Support Services	69,990
Total Support Services	\$21,401,560
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,624,528
3300 Community Services	75,500
Total Operation of Non-Instructional Services	\$1,700,028
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,105,938
5200 Interfund Transfers - Out	1,389,230
5900 Budgetary Reserve	77,906
Total Other Expenditures and Financing Uses	\$8,573,074
Total Estimated Expenditures and Other Financing Uses	\$76,068,209

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,152,453
200 Personnel Services - Employee Benefits	11,604,230
300 Purchased Professional and Technical Services	2,750
400 Purchased Property Services	410,650
500 Other Purchased Services	2,786,448
600 Supplies	1,247,430
700 Property	28,200
800 Other Objects	20,805
Total Regular Programs - Elementary / Secondary	\$33,252,966
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,502,045
200 Personnel Services - Employee Benefits	2,368,171
300 Purchased Professional and Technical Services	2,700,000
400 Purchased Property Services	500
500 Other Purchased Services	188,150
600 Supplies	35,920
700 Property	9,000
800 Other Objects	2,275
Total Special Programs - Elementary / Secondary	\$8,806,061
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,703,706
Total Vocational Education	\$1,703,706
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	206,937
200 Personnel Services - Employee Benefits	139,936
400 Purchased Property Services	2,000
500 Other Purchased Services	600
600 Supplies	800
Total Other Instructional Programs - Elementary / Secondary	\$350,273
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	280,541
Total Higher Education Programs for Secondary Students	\$280,541
Total Instruction	\$44,393,547
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,346,196
200 Personnel Services - Employee Benefits	910,333
500 Other Purchased Services	1,130
600 Supplies	11,550
800 Other Objects	525
Total Support Services - Students	\$2,269,734

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,022,231
200 Personnel Services - Employee Benefits	796,299
300 Purchased Professional and Technical Services	20,800
500 Other Purchased Services	30,350
600 Supplies	49,260
800 Other Objects	125
Total Support Services - Instructional Staff	\$1,919,065
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,864,381
200 Personnel Services - Employee Benefits	1,288,149
300 Purchased Professional and Technical Services	344,549
400 Purchased Property Services	19,000
500 Other Purchased Services	63,750
600 Supplies	42,350
700 Property	2,000
800 Other Objects	148,982
Total Support Services - Administration	\$3,773,161
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	503,042
200 Personnel Services - Employee Benefits	340,171
300 Purchased Professional and Technical Services	950
400 Purchased Property Services	200
500 Other Purchased Services	1,100
600 Supplies	8,250
Total Support Services - Pupil Health	\$853,713
2500 Support Services - Business	
100 Personnel Services - Salaries	390,081
200 Personnel Services - Employee Benefits	293,305
300 Purchased Professional and Technical Services	19,500
400 Purchased Property Services	45,678
500 Other Purchased Services	7,600
600 Supplies	41,017
700 Property	43,002
800 Other Objects	700
Total Support Services - Business	\$840,883
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,245,344
200 Personnel Services - Employee Benefits	1,520,449
300 Purchased Professional and Technical Services	267,200
400 Purchased Property Services	405,500
500 Other Purchased Services	203,025
600 Supplies	1,210,820
700 Property	202,000
800 Other Objects	500

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$6,054,838
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	12,000
500 Other Purchased Services	4,307,775
600 Supplies	8,000
Total Student Transportation Services	\$4,327,775
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	500,493
200 Personnel Services - Employee Benefits	345,074
300 Purchased Professional and Technical Services	63,184
400 Purchased Property Services	45,000
500 Other Purchased Services	88,950
600 Supplies	153,200
700 Property	95,000
800 Other Objects	1,500
Total Support Services - Central	\$1,292,401
2900 <u>Other Support Services</u>	
500 Other Purchased Services	69,990
Total Other Support Services	\$69,990
Total Support Services	\$21,401,560
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	730,200
200 Personnel Services - Employee Benefits	495,688
300 Purchased Professional and Technical Services	3,150
400 Purchased Property Services	56,968
500 Other Purchased Services	181,675
600 Supplies	125,135
700 Property	2,750
800 Other Objects	28,962
Total Student Activities	\$1,624,528
3300 <u>Community Services</u>	
400 Purchased Property Services	2,000
600 Supplies	100
700 Property	1,500
800 Other Objects	71,900
Total Community Services	\$75,500
Total Operation of Non-Instructional Services	\$1,700,028
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,075,938
900 Other Uses of Funds	6,030,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,105,938

<u>Description</u>	<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,389,230
Total Interfund Transfers - Out	\$1,389,230
5900 <u>Budgetary Reserve</u>	
800 Other Objects	77,906
Total Budgetary Reserve	\$77,906
Total Other Expenditures and Financing Uses	\$8,573,074
TOTAL EXPENDITURES	\$76,068,209

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	12,533,649	11,883,649
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	10,000	10,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	14,828,401	16,228,401
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	693,487	700,000
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	\$28,065,537	\$28,822,050
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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	\$28,065,537	\$28,822,050
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund

0510 Bonds Payable	55,802,434	49,238,532
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	275,000	275,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$56,077,434	\$49,513,532
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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

\$56,077,434

\$49,513,532

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	\$56,077,434	\$49,513,532
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Account Description	Amounts
0810 Nonspendable Fund Balance	2,325,503
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	19,760,721
0850 Unassigned Fund Balance	4,203,540
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$23,964,261
5900 Budgetary Reserve	77,906
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$26,367,670