

# FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/07/2024

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Lindsey Wallace

(610)264-5571

Extn :

\_\_\_\_\_  
Contact Person

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wallacel@cattysd.org

\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Catasauqua Area SD	COUNTY : Lehigh	AUN : 121391303
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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	\$44351456
Ending Unassigned Fund Balance	\$3003449
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.77%

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

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2024

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Catasauqua Area SD	<b>County :</b> Lehigh	<b>AUN Number :</b> 121391303
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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**DUE DATE:            IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	Unassigned Fund Balance will be used at the board's discretion.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance will be used for multiple Capital Projects.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	65,526
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,600,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,003,449
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$6,603,449</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	29,753,716
7000 Revenue from State Sources	13,242,041
8000 Revenue from Federal Sources	1,355,699
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$44,351,456</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$50,954,905</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	22,336,450
6112 Interim Real Estate Taxes	2,388,000
6113 Public Utility Realty Taxes	25,000
6114 Payments in Lieu of Current Taxes - State / Local	1,200
6140 Current Act 511 Taxes - Flat Rate Assessments	63,000
6150 Current Act 511 Taxes - Proportional Assessments	2,846,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	486,000
6500 Earnings on Investments	610,000
6700 Revenues from LEA Activities	29,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	320,066
6910 Rentals	123,000
6940 Tuition from Patrons	218,000
6990 Refunds and Other Miscellaneous Revenue	307,500

**REVENUE FROM LOCAL SOURCES \$29,753,716**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	6,571,144
7112 Basic Education Funding-Social Security	630,000
7160 Tuition for Orphans Subsidy	34,000
7271 Special Education funds for School-Aged Pupils	1,329,377
7311 Pupil Transportation Subsidy	175,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	55,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	230,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,000
7340 State Property Tax Reduction Allocation	1,028,259
7360 Safe Schools	155,400
7505 Ready to Learn Block Grant	206,861
7820 State Share of Retirement Contributions	2,800,000

**REVENUE FROM STATE SOURCES \$13,242,041**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	495,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	50,000
8517 Title IV - 21st Century Schools	40,000
8749 Other CARES Act Funding	260,000
8752 ARP ESSER Summer Programs	10,699

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	500,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,355,699</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>44,351,456</b>
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Act 1 Index (current): 7.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$22,336,500

Amount of Tax Relief for Homestead Exclusions

\$1,028,259

Total Approx. Tax Revenue:

\$23,364,759

Approx. Tax Levy for Tax Rate Calculation:

\$24,540,364

Lehigh

Northampton

Total

**2023-24 Data**

a. Assessed Value

\$906,517,600

\$61,825,400

\$968,343,000

b. Real Estate Mills

20.7553

56.1069

**I. 2024-25 Data**

c. 2022 STEB Market Value

\$976,244,587

\$192,471,587

\$1,168,716,174

d. Assessed Value

\$945,362,100

\$65,908,100

\$1,011,270,200

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

**2023-24 Calculations**

f. 2023-24 Tax Levy

\$18,815,045

\$3,468,832

\$22,283,877

(a \* b)

**II. 2024-25 Calculations**

g. Percent of Total Market Value

83.53137%

16.46863%

100.00000%

h. Rebalanced 2023-24 Tax Levy

\$18,614,028

\$3,669,849

\$22,283,877

(f Total \* g)

i. Base Mills Subject to Index

20.7553

59.3582

(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage

95.00000%

95.00000%

95.00000%

k. Tax Levy Needed

\$20,498,902

\$4,041,462

\$24,540,364

(Approx. Tax Levy \* g)

**I. 2024-25 Real Estate Tax Rate**

**21.6836**

**61.3196**

(k / d \* 1000)

**III.**

m. Tax Levy Generated by Mills

\$20,498,854

\$4,041,458

\$24,540,312

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$23,512,053

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$22,336,450

(n \* Est. Pct. Collection)

Act 1 Index (current): 7.0%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$22,336,500		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,028,259</u>		
Total Approx. Tax Revenue:	\$23,364,759		
Approx. Tax Levy for Tax Rate Calculation:	\$24,540,364		

	Lehigh	Northampton	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	22.2081	63.5132	
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)	\$20,994,696	\$4,186,034	\$25,180,730
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

<b>Information Related to Property Tax Relief</b>			
V. Assessed Value Exclusion per Homestead	\$20,709.00	\$7,085.00	
Number of Homestead/Farmstead Properties	1586	755	2341
Median Assessed Value of Homestead Properties			\$135,100

Act 1 Index (current): 7.0%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	4			
Approx. Tax Revenue from RE Taxes:	\$22,336,500			
Amount of Tax Relief for Homestead Exclusions	<u>\$1,028,259</u>			
Total Approx. Tax Revenue:	\$23,364,759			
Approx. Tax Levy for Tax Rate Calculation:	\$24,540,364			

	Lehigh	Northampton		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,028,259	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,028,259</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lehigh	945,362,100	21.6836	20,498,854			95.00000%	
Northampton	65,908,100	61.3196	4,041,458			95.00000%	
<b>Totals:</b>	<b>1,011,270,200</b>		<b>24,540,312</b>	- 1,028,259 =	23,512,053 X	95.00000% =	22,336,450

	<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	63,000
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>63,000</b>
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%	1,505,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	986,000
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	10.00000	0	355,000
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>2,846,000</b>
<b>Total Act 511, Current Taxes</b>			<b>2,909,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,168,716,174 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>14,024,594</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u>									
	Lehigh	20.7553	21.6836	4.48%	Yes	7.0%				
	Northampton	59.3582	61.3196	3.31%	Yes	7.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	7.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.0%				
6159	Current Act 511 Taxes, Other Proportional Assessments	10.0000	10.0000	0.00%	Yes	7.0%	10.0000	10.0000	0.01%	Yes

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	16,536,787
1200 Special Programs - Elementary / Secondary	8,584,223
1300 Vocational Education	1,081,873
1400 Other Instructional Programs - Elementary / Secondary	82,372
1500 Nonpublic School Programs	11,000
1600 Adult Education Programs	161,833
<b>Total Instruction</b>	<b>\$26,458,088</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,823,744
2200 Support Services - Instructional Staff	1,731,212
2300 Support Services - Administration	3,165,087
2400 Support Services - Pupil Health	488,872
2500 Support Services - Business	684,502
2600 Operation and Maintenance of Plant Services	3,515,595
2700 Student Transportation Services	1,601,846
2800 Support Services - Central	377,557
2900 Other Support Services	24,810
<b>Total Support Services</b>	<b>\$13,413,225</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	924,137
3300 Community Services	47,009
<b>Total Operation of Non-Instructional Services</b>	<b>\$971,146</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	279,750
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$279,750</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,214,247
5200 Interfund Transfers - Out	15,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,229,247</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$44,351,456</b>

2024-2025 Final General Fund Budget

LEA : 121391303 Catasauqua Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,908,450
200 Personnel Services - Employee Benefits	6,278,048
300 Purchased Professional and Technical Services	66,100
400 Purchased Property Services	100
500 Other Purchased Services	1,963,950
600 Supplies	270,539
700 Property	44,100
800 Other Objects	5,500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$16,536,787</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,477,568
200 Personnel Services - Employee Benefits	1,619,061
300 Purchased Professional and Technical Services	2,497,934
500 Other Purchased Services	1,973,750
600 Supplies	14,450
800 Other Objects	1,460
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$8,584,223</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,081,873
<b>Total Vocational Education</b>	<b>\$1,081,873</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	17,500
200 Personnel Services - Employee Benefits	9,872
500 Other Purchased Services	55,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$82,372</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	11,000
<b>Total Nonpublic School Programs</b>	<b>\$11,000</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	161,833
<b>Total Adult Education Programs</b>	<b>\$161,833</b>
<b>Total Instruction</b>	<b>\$26,458,088</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	929,727
200 Personnel Services - Employee Benefits	717,981
300 Purchased Professional and Technical Services	163,336
500 Other Purchased Services	300
600 Supplies	9,400
800 Other Objects	3,000
<b>Total Support Services - Students</b>	<b>\$1,823,744</b>

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	767,129
200 Personnel Services - Employee Benefits	689,308
300 Purchased Professional and Technical Services	75,250
400 Purchased Property Services	11,975
500 Other Purchased Services	9,600
600 Supplies	135,640
700 Property	40,000
800 Other Objects	2,310
<b>Total Support Services - Instructional Staff</b>	<b>\$1,731,212</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,455,844
200 Personnel Services - Employee Benefits	1,326,301
300 Purchased Professional and Technical Services	240,692
400 Purchased Property Services	3,000
500 Other Purchased Services	44,250
600 Supplies	24,450
800 Other Objects	70,550
<b>Total Support Services - Administration</b>	<b>\$3,165,087</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	255,084
200 Personnel Services - Employee Benefits	210,363
300 Purchased Professional and Technical Services	14,500
500 Other Purchased Services	150
600 Supplies	8,375
800 Other Objects	400
<b>Total Support Services - Pupil Health</b>	<b>\$488,872</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	297,636
200 Personnel Services - Employee Benefits	242,453
300 Purchased Professional and Technical Services	27,526
400 Purchased Property Services	45,172
500 Other Purchased Services	11,850
600 Supplies	32,550
700 Property	5,000
800 Other Objects	22,315
<b>Total Support Services - Business</b>	<b>\$684,502</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,131,269
200 Personnel Services - Employee Benefits	702,160
300 Purchased Professional and Technical Services	206,989
400 Purchased Property Services	903,045
500 Other Purchased Services	208,800
600 Supplies	340,202
700 Property	21,000

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	2,130
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,515,595</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	914,090
200 Personnel Services - Employee Benefits	388,981
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	48,175
500 Other Purchased Services	106,925
600 Supplies	121,325
700 Property	15,000
800 Other Objects	3,350
<b>Total Student Transportation Services</b>	<b>\$1,601,846</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	156,680
200 Personnel Services - Employee Benefits	120,288
300 Purchased Professional and Technical Services	95,689
400 Purchased Property Services	800
600 Supplies	3,500
800 Other Objects	600
<b>Total Support Services - Central</b>	<b>\$377,557</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	24,810
<b>Total Other Support Services</b>	<b>\$24,810</b>
<b>Total Support Services</b>	<b>\$13,413,225</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	508,424
200 Personnel Services - Employee Benefits	221,735
300 Purchased Professional and Technical Services	46,435
400 Purchased Property Services	34,550
500 Other Purchased Services	43,550
600 Supplies	47,033
700 Property	6,000
800 Other Objects	16,410
<b>Total Student Activities</b>	<b>\$924,137</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	409
300 Purchased Professional and Technical Services	30,000
600 Supplies	6,600
800 Other Objects	5,000
<b>Total Community Services</b>	<b>\$47,009</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$971,146</b>

<u>Description</u>	<u>Amount</u>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	75,000
400 Purchased Property Services	13,000
600 Supplies	55,000
700 Property	136,750
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$279,750</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$279,750</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,146,634
900 Other Uses of Funds	2,067,613
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,214,247</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	15,000
<b>Total Interfund Transfers - Out</b>	<b>\$15,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,229,247</b>
<b>TOTAL EXPENDITURES</b>	<b>\$44,351,456</b>

**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	100,000	500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	9,600	
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	75,000	75,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	570,000	750,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	205,000	220,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$959,600</b>	<b>\$1,545,000</b>

**Long-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

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

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

<b>Total Long-Term Investments</b>		
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<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$959,600</b>	<b>\$1,545,000</b>
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

**General 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 General Fund**

**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**

**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**

**Short-Term Payables**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	49,133,455	46,176,811
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		
<b>Total Short-Term Payables</b>	<b>\$49,133,455</b>	<b>\$46,176,811</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$49,133,455</b>	<b>\$46,176,811</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	65,526
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,600,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,003,449
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,603,449</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,668,975</b>
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