

FINAL GENERAL FUND BUDGET

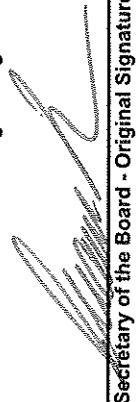
Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget:


President of the Board - Original Signature Required

June 25, 2024
Date


Secretary of the Board - Original Signature Required

6/26/2024
Date


Chief School Administrator - Original Signature Required

6/27/2024
Date

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**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 : Bangor Area SD	County : Northampton	AUN Number : 120480803
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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 May 21, 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.	Funds are being reserved to meet unforeseen increases in expenditures caused by anticipated inflationary factors.
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.	Funds are being reserved to meet any unexpected or unbudgeted district operational expenses and/or capital expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds are allocated for potential payment to fund PSERS obligations, district-wide capital projects and improvements and unexpected expenditures that would otherwise require a significant tax millage increase..

<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	8,018
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	11,270,652
0850 Unassigned Fund Balance	4,989,032
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$16,259,684</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	36,927,039
7000 Revenue from State Sources	25,484,659
8000 Revenue from Federal Sources	902,287
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$63,313,985</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$79,573,669</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	28,832,672
6112 Interim Real Estate Taxes	65,284
6113 Public Utility Realty Taxes	32,500
6140 Current Act 511 Taxes - Flat Rate Assessments	23,000
6150 Current Act 511 Taxes - Proportional Assessments	5,401,890
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,227,623
6500 Earnings on Investments	777,850
6800 Revenues from Intermediary Sources / Pass-Through Funds	416,220
6990 Refunds and Other Miscellaneous Revenue	150,000
REVENUE FROM LOCAL SOURCES	\$36,927,039
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	12,416,854
7112 Basic Education Funding-Social Security	1,053,620
7160 Tuition for Orphans Subsidy	40,000
7271 Special Education funds for School-Aged Pupils	2,566,090
7311 Pupil Transportation Subsidy	1,430,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	31,024
7330 Health Services (Medical, Dental, Nurse, Act 25)	54,000
7340 State Property Tax Reduction Allocation	2,602,919
7360 Safe Schools	112,000
7505 Ready to Learn Block Grant	511,151
7820 State Share of Retirement Contributions	4,667,001
REVENUE FROM STATE SOURCES	\$25,484,659
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	545,885
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	89,811
8517 Title IV - 21st Century Schools	41,591
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	225,000
REVENUE FROM FEDERAL SOURCES	\$902,287
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	63,313,985

Act 1 Index (current): 6.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$28,832,672

Amount of Tax Relief for Homestead Exclusions \$2,602,919

Total Approx. Tax Revenue: \$31,435,591

Approx. Tax Levy for Tax Rate Calculation: \$33,195,500

Northampton

Total

2023-24 Data		
a. Assessed Value	\$579,900,100	\$579,900,100
b. Real Estate Mills	56.8500	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$1,785,194,542	\$1,785,194,542
d. Assessed Value	\$583,913,800	\$583,913,800
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$32,967,321	\$32,967,321
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$32,967,321	\$32,967,321
(f Total * g)		
i. Base Mills Subject to Index	56.8500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.24727%	94.24727%
k. Tax Levy Needed	\$33,195,500	\$33,195,500
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	56.8500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$33,195,500	\$33,195,500
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$30,592,581
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$28,832,672
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$28,832,672	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,602,919</u>	
Total Approx. Tax Revenue:	\$31,435,591	
Approx. Tax Levy for Tax Rate Calculation:	\$33,195,500	
	Northampton	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	60.7726	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$35,485,960	\$35,485,960
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	\$8,248.00	
Number of Homestead/Farmstead Properties	5551	5551
Median Assessed Value of Homestead Properties		\$57,000

Act 1 Index (current): 6.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$28,832,672
Amount of Tax Relief for Homestead Exclusions	<u>\$2,602,919</u>
Total Approx. Tax Revenue:	\$31,435,591
Approx. Tax Levy for Tax Rate Calculation:	\$33,195,500

Northampton		Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,602,919	Lowering RE Tax Rate	\$0	\$2,602,919
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,602,919

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>
Northampton	583,913,800	56.8500	33,195,500			94.24727%	
Totals:	583,913,800		33,195,500	- 2,602,919	= 30,592,581	X 94.24727%	= 28,832,672

	<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	23,000
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 23,000 23,000

	<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	0.700%	0.000%	4,900,000	4,900,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	501,890	501,890
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 5,401,890 5,401,890

Total Act 511, Current Taxes 5,424,890

Act 511 Tax Limit -->	1,785,194,542	X	12	21,422,335
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2023-24 (Rebalanced)	2024-25	Percent Change in Rate			2023-24 (Rebalanced)	2024-25	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Northampton	56.8500	56.8500	0.00%	Yes	6.9%			
	<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	6.9%			
6151	Current Act 511 Earned Income Taxes	0.700%	0.700%	0.00%	Yes	6.9%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.9%			

LEA : 120480803 Bangor Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	22,488,746
1200 Special Programs - Elementary / Secondary	12,229,249
1300 Vocational Education	1,435,963
1400 Other Instructional Programs - Elementary / Secondary	500,856
1600 Adult Education Programs	462,591
1800 Pre-Kindergarten	13,156
Total Instruction	\$37,130,561
2000 Support Services	
2100 Support Services - Students	2,055,377
2200 Support Services - Instructional Staff	1,341,926
2300 Support Services - Administration	4,402,386
2400 Support Services - Pupil Health	627,317
2500 Support Services - Business	746,287
2600 Operation and Maintenance of Plant Services	5,830,938
2700 Student Transportation Services	3,244,996
2800 Support Services - Central	1,769,625
2900 Other Support Services	21,267
Total Support Services	\$20,040,119
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,462,876
3300 Community Services	69,600
Total Operation of Non-Instructional Services	\$1,532,476
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,944,875
5900 Budgetary Reserve	150,000
Total Other Expenditures and Financing Uses	\$5,094,875
Total Estimated Expenditures and Other Financing Uses	\$63,798,031

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,252,880
200 Personnel Services - Employee Benefits	7,658,854
300 Purchased Professional and Technical Services	300,000
400 Purchased Property Services	62,170
500 Other Purchased Services	1,859,243
600 Supplies	317,838
700 Property	37,761
Total Regular Programs - Elementary / Secondary	\$22,488,746
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,241,148
200 Personnel Services - Employee Benefits	3,150,858
300 Purchased Professional and Technical Services	1,554,406
500 Other Purchased Services	2,236,557
600 Supplies	46,280
Total Special Programs - Elementary / Secondary	\$12,229,249
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,435,963
Total Vocational Education	\$1,435,963
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	69,650
200 Personnel Services - Employee Benefits	20,707
300 Purchased Professional and Technical Services	335,001
500 Other Purchased Services	75,498
Total Other Instructional Programs - Elementary / Secondary	\$500,856
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	462,591
Total Adult Education Programs	\$462,591
1800 <u>Pre-Kindergarten</u>	
300 Purchased Professional and Technical Services	13,156
Total Pre-Kindergarten	\$13,156
Total Instruction	\$37,130,561
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,236,567
200 Personnel Services - Employee Benefits	708,797
300 Purchased Professional and Technical Services	86,494
600 Supplies	23,519
Total Support Services - Students	\$2,055,377
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	728,829

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	564,287
400 Purchased Property Services	28,851
600 Supplies	19,959
Total Support Services - Instructional Staff	\$1,341,926
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,496,132
200 Personnel Services - Employee Benefits	1,444,863
300 Purchased Professional and Technical Services	317,527
400 Purchased Property Services	500
500 Other Purchased Services	90,972
600 Supplies	20,337
800 Other Objects	32,055
Total Support Services - Administration	\$4,402,386
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	342,359
200 Personnel Services - Employee Benefits	232,018
300 Purchased Professional and Technical Services	42,240
400 Purchased Property Services	700
500 Other Purchased Services	490
600 Supplies	7,400
800 Other Objects	2,110
Total Support Services - Pupil Health	\$627,317
2500 Support Services - Business	
100 Personnel Services - Salaries	463,837
200 Personnel Services - Employee Benefits	262,375
400 Purchased Property Services	5,626
500 Other Purchased Services	8,545
600 Supplies	2,800
800 Other Objects	3,104
Total Support Services - Business	\$746,287
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,508,912
200 Personnel Services - Employee Benefits	1,569,275
300 Purchased Professional and Technical Services	152,500
400 Purchased Property Services	260,876
500 Other Purchased Services	168,446
600 Supplies	1,090,439
700 Property	77,500
800 Other Objects	2,990
Total Operation and Maintenance of Plant Services	\$5,830,938
2700 Student Transportation Services	
500 Other Purchased Services	2,935,045
600 Supplies	309,951
Total Student Transportation Services	\$3,244,996

<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	410,136
200 Personnel Services - Employee Benefits	297,371
300 Purchased Professional and Technical Services	128,233
400 Purchased Property Services	703,188
500 Other Purchased Services	41,562
600 Supplies	27,276
700 Property	161,859
Total Support Services - Central	\$1,769,625
2900 <u>Other Support Services</u>	
500 Other Purchased Services	21,267
Total Other Support Services	\$21,267
Total Support Services	\$20,040,119
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	735,720
200 Personnel Services - Employee Benefits	301,554
300 Purchased Professional and Technical Services	43,150
400 Purchased Property Services	27,685
500 Other Purchased Services	168,532
600 Supplies	83,038
700 Property	57,143
800 Other Objects	46,054
Total Student Activities	\$1,462,876
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	1,500
600 Supplies	1,600
800 Other Objects	66,500
Total Community Services	\$69,600
Total Operation of Non-Instructional Services	\$1,532,476
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,024,875
900 Other Uses of Funds	3,920,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,944,875
5900 <u>Budgetary Reserve</u>	
800 Other Objects	150,000
Total Budgetary Reserve	\$150,000
Total Other Expenditures and Financing Uses	\$5,094,875
TOTAL EXPENDITURES	\$63,798,031

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	16,267,702	16,039,063
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	1,238,893	1,238,893
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	800,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	4,075,000	4,000,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	330,000	345,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$22,911,595	\$22,422,956

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	\$22,911,595	\$22,422,956
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	17,855,000	13,935,000
0520 Extended-Term Financing Agreements Payable	488,905	206,483
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,045,000	1,050,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,500,000	3,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$22,888,905	\$18,691,483

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	\$22,888,905	\$18,691,483
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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	\$22,888,905	\$18,691,483
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Account Description	Amounts
0810 Nonspendable Fund Balance	8,018
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	10,786,606
0850 Unassigned Fund Balance	4,989,032
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$15,775,638
5900 Budgetary Reserve	150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$15,933,656