

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/25/2024



President of the Board - Original Signature Required

6/20/24
Date



Secretary of the Board - Original Signature Required

6/25/2024
Date



Chief School Administrator - Original Signature Required

6/28/2024
Date

David Bonenberger

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Saucon Valley SD	COUNTY : Northampton	AUN : 120486003
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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	\$54467638
Ending Unassigned Fund Balance	\$2692107
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.94%

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 6/28/24
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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 : Saucon Valley SD	County : Northampton	AUN Number : 120486003
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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 6/28/24
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	Unforeseen Expenditures or Emergency Needs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The committed Fun Balance is set aside for post-retirement costs per GSB 75, reserve for health care benefits and capital improvements.

<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		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	7,300,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,700,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$10,000,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	41,035,790	
7000 Revenue from State Sources	12,270,117	
8000 Revenue from Federal Sources	353,838	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$53,659,745</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$63,659,745</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	33,064,392
6112 Interim Real Estate Taxes	1,011,773
6113 Public Utility Realty Taxes	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	42,000
6150 Current Act 511 Taxes - Proportional Assessments	4,600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500 Earnings on Investments	900,000
6700 Revenues from LEA Activities	91,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	238,450
6910 Rentals	3,500
6940 Tuition from Patrons	4,000
6980 Revenue from Community Services Activities	5,000
6990 Refunds and Other Miscellaneous Revenue	40,675

REVENUE FROM LOCAL SOURCES \$41,035,790

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	4,505,059
7271 Special Education funds for School-Aged Pupils	1,073,974
7311 Pupil Transportation Subsidy	285,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	115,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	38,000
7340 State Property Tax Reduction Allocation	1,406,465
7505 Ready to Learn Block Grant	142,538
7810 State Share of Social Security and Medicare Taxes	865,561
7820 State Share of Retirement Contributions	3,838,520

REVENUE FROM STATE SOURCES \$12,270,117

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	262,154
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	55,578
8516 Title III - Language Instruction for English Learners and Immigrant Students	6,420
8517 Title IV - 21st Century Schools	14,686
8810 School-Based Access Medical Reimbursement Program (SBAP) Reimbursements (Access)	15,000

REVENUE FROM FEDERAL SOURCES \$353,838

TOTAL ESTIMATED REVENUES AND OTHER SOURCES \$53,660,745

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: **\$33,064,392**
 Amount of Tax Relief for Homestead Exclusions: **\$1,417,477**
 Total Approx. Tax Revenue: **\$34,481,869**
 Approx. Tax Levy for Tax Rate Calculation: **\$35,504,479**

Northampton Total

2023-24 Data		
a. Assessed Value	\$634,087,900	\$634,087,900
b. Real Estate Mills	54.6589	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$1,996,658,274	\$1,996,658,274
d. Assessed Value	\$643,133,000	\$643,133,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$34,658,547	\$34,658,547
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2023-24 Tax Levy	\$34,658,547	\$34,658,547
(f Total * g)		
i. Base Mills Subject to Index	54.6589	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$35,504,479	\$35,504,479
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	55.2055	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$35,504,479	\$35,504,479
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$34,087,002
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$33,064,392
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: **\$33,064,392**
 Amount of Tax Relief for Homestead Exclusions **\$1,417,477**
 Total Approx. Tax Revenue: **\$34,481,869**
 Approx. Tax Levy for Tax Rate Calculation: **\$35,504,479**

Northampton

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	57.5558	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$37,016,034	\$37,016,034
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	\$5,587.00	
Number of Homestead/Farmstead Properties	4599	4599
Median Assessed Value of Homestead Properties		\$64,800

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$33,064,392
Amount of Tax Relief for Homestead Exclusions	<u>\$1,417,477</u>
Total Approx. Tax Revenue:	\$34,481,869
Approx. Tax Levy for Tax Rate Calculation:	\$35,504,479

Northampton

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,406,465	Lowering RE Tax Rate	\$0	\$1,406,465
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$11,012			\$11,012
Amount of Tax Relief from State/Local Sources				\$1,417,477

CODE

6111	<u>Current Real Estate Taxes</u>			<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				
Northampton	643,133,000	55.2055	35,504,479			97.00000%	
Totals:	643,133,000		35,504,479	-	1,417,477	=	34,087,002 X
						97.00000%	=
							33,064,392

	<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>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes	\$0.00	0
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	0
6143	Current Act 511 Local Services Taxes	\$5.00	42,000
6144	Current Act 511 Trailer Taxes	\$0.00	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0
	Total Current Act 511 Taxes – Flat Rate Assessments		42,000
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes	0.500%	4,100,000
6152	Current Act 511 Occupation Taxes	0.000	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	500,000
6154	Current Act 511 Amusement Taxes	0.000%	0
6155	Current Act 511 Business Privilege Taxes	0.000	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0
6157	Current Act 511 Mercantile Taxes	0.000	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0
	Total Current Act 511 Taxes – Proportional Assessments		4,600,000
	Total Act 511, Current Taxes		4,642,000
	Act 511 Tax Limit -->	1,996,658,274 X	12
		Market Value	Mills
			23,959,899
			(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> Northampton	54.6589	55.2055	1.01%	Yes	5.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Eamed 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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	22,679,850
1200 Special Programs - Elementary / Secondary	9,552,636
1300 Vocational Education	1,080,587
1400 Other Instructional Programs - Elementary / Secondary	36,095
1600 Adult Education Programs	287,673
Total Instruction	\$33,636,841
2000 Support Services	
2100 Support Services - Students	1,593,645
2200 Support Services - Instructional Staff	2,393,069
2300 Support Services - Administration	2,585,140
2400 Support Services - Pupil Health	469,235
2500 Support Services - Business	913,306
2600 Operation and Maintenance of Plant Services	5,371,022
2700 Student Transportation Services	3,158,399
2800 Support Services - Central	500
2900 Other Support Services	24,354
Total Support Services	\$16,508,670
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,420,815
3300 Community Services	19,690
Total Operation of Non-Instructional Services	\$1,440,505
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,468,870
Total Facilities Acquisition, Construction and Improvement Services	\$1,468,870
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,412,752
Total Other Expenditures and Financing Uses	\$1,412,752
Total Estimated Expenditures and Other Financing Uses	\$54,467,638

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,930,840
200 Personnel Services - Employee Benefits	7,363,798
300 Purchased Professional and Technical Services	54,165
400 Purchased Property Services	18,080
500 Other Purchased Services	2,355,972
600 Supplies	944,392
700 Property	6,490
800 Other Objects	6,113
Total Regular Programs - Elementary / Secondary	\$22,679,850
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,871,843
200 Personnel Services - Employee Benefits	2,005,458
300 Purchased Professional and Technical Services	1,872,967
500 Other Purchased Services	2,761,068
600 Supplies	40,700
800 Other Objects	600
Total Special Programs - Elementary / Secondary	\$9,552,636
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,080,587
Total Vocational Education	\$1,080,587
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	25,500
200 Personnel Services - Employee Benefits	10,595
Total Other Instructional Programs - Elementary / Secondary	\$36,095
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	287,673
Total Adult Education Programs	\$287,673
Total Instruction	\$33,636,841
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	958,321
200 Personnel Services - Employee Benefits	583,838
300 Purchased Professional and Technical Services	26,186
500 Other Purchased Services	2,100
600 Supplies	22,150
800 Other Objects	1,050
Total Support Services - Students	\$1,593,645
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,222,199
200 Personnel Services - Employee Benefits	819,668
300 Purchased Professional and Technical Services	90,823

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	13,369
600 Supplies	246,860
800 Other Objects	150
Total Support Services - Instructional Staff	\$2,393,069
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,197,240
200 Personnel Services - Employee Benefits	831,154
300 Purchased Professional and Technical Services	301,632
500 Other Purchased Services	45,745
600 Supplies	94,879
800 Other Objects	114,490
Total Support Services - Administration	\$2,585,140
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	255,385
200 Personnel Services - Employee Benefits	201,000
300 Purchased Professional and Technical Services	4,600
400 Purchased Property Services	550
600 Supplies	7,700
Total Support Services - Pupil Health	\$469,235
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	486,746
200 Personnel Services - Employee Benefits	334,936
300 Purchased Professional and Technical Services	17,995
400 Purchased Property Services	4,631
500 Other Purchased Services	5,300
600 Supplies	59,189
800 Other Objects	4,509
Total Support Services - Business	\$913,306
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,818,990
200 Personnel Services - Employee Benefits	1,327,745
300 Purchased Professional and Technical Services	135,000
400 Purchased Property Services	546,806
500 Other Purchased Services	687,559
600 Supplies	852,922
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$5,371,022
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,303,101
200 Personnel Services - Employee Benefits	1,020,757
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	46,200
500 Other Purchased Services	154,957
600 Supplies	373,884
700 Property	247,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	2,500
Total Student Transportation Services	\$3,158,399
2800 Support Services - Central	
300 Purchased Professional and Technical Services	500
Total Support Services - Central	\$500
2900 Other Support Services	
500 Other Purchased Services	24,354
Total Other Support Services	\$24,354
Total Support Services	\$16,508,670
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	575,971
200 Personnel Services - Employee Benefits	256,205
300 Purchased Professional and Technical Services	80,064
400 Purchased Property Services	51,500
500 Other Purchased Services	183,020
600 Supplies	241,080
700 Property	5,800
800 Other Objects	27,175
Total Student Activities	\$1,420,815
3300 Community Services	
100 Personnel Services - Salaries	13,000
200 Personnel Services - Employee Benefits	2,690
300 Purchased Professional and Technical Services	4,000
Total Community Services	\$19,690
Total Operation of Non-Instructional Services	\$1,440,505
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	1,468,870
Total Facilities Acquisition, Construction and Improvement Services	\$1,468,870
Total Facilities Acquisition, Construction and Improvement Services	\$1,468,870
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	79,600
900 Other Uses of Funds	1,333,152
Total Debt Service / Other Expenditures and Financing Uses	\$1,412,752
Total Other Expenditures and Financing Uses	\$1,412,752
TOTAL EXPENDITURES	\$54,467,638

<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$8,505,000	\$9,000,000
TOTAL CASH AND INVESTMENTS	\$15,909,000	\$16,950,000

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable	4,530,000	3,430,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	550,000	650,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	11,000,000	10,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$16,080,000	\$14,080,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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

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

\$16,080,000

\$14,080,000

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

\$16,080,000

\$14,080,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,692,107
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,192,107

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$9,192,107