



BETHLEHEM

AREA SCHOOL DISTRICT

BUSINESS OFFICE

EDUCATION CENTER

1516 Sycamore Street

Bethlehem, PA 18017-6099

610-861-0500 Extension 60201

PUBLIC NOTICE

The Bethlehem Area School District 2025-2026 proposed final budget, in the amount of \$373,492,573 was adopted during the May 12, 2025 special board meeting of the Board of School Directors. The budget is open for inspection at the Education Center, 1516 Sycamore Street, Bethlehem, PA, during regular business hours, and on the district website, <https://www.basdschools.org>. The final adoption of the 2025-2026 budget is scheduled to occur during the June 9, 2025, special board meeting of the Board of School Directors.

HARRY ARISTAKESIAN – BOARD SECRETARY



**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET**

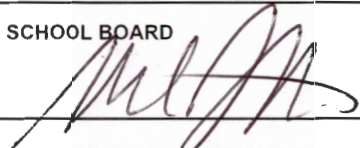
24 PS 6-687(a)(1)

(03/2006)

School District Name : Bethlehem Area SD	County : Northampton	AUN Number : 120481002
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/12/25
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	1,090,747	
0820 Restricted Fund Balance	136,624	
0830 Committed Fund Balance	44,000,000	
0840 Assigned Fund Balance	10,486,933	
0850 Unassigned Fund Balance	16,637,562	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$71,124,495</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	240,839,899	
7000 Revenue from State Sources	118,356,833	
8000 Revenue from Federal Sources	7,471,236	
9000 Other Financing Sources	889,117	
Total Estimated Revenues And Other Financing Sources		<u>\$367,557,085</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$438,681,580</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	197,590,769
6112 Interim Real Estate Taxes	1,000,000
6113 Public Utility Realty Taxes	200,000
6114 Payments in Lieu of Current Taxes - State / Local	600,000
6120 Current Per Capita Taxes, Section 679	256,759
6140 Current Act 511 Taxes - Flat Rate Assessments	619,450
6150 Current Act 511 Taxes - Proportional Assessments	28,420,991
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,300,000
6500 Earnings on Investments	3,850,000
6700 Revenues from LEA Activities	186,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,247,379
6910 Rentals	333,051
6920 Contributions and Donations from Private Sources	631,500
6940 Tuition from Patrons	300,000
6980 Revenue from Community Services Activities	3,500
6990 Refunds and Other Miscellaneous Revenue	300,000
REVENUE FROM LOCAL SOURCES	\$240,839,899
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	56,007,489
7160 Tuition for Orphans Subsidy	500,000
7271 Special Education funds for School-Aged Pupils	10,352,947
7292 Pre-K Counts	1,260,000
7311 Pupil Transportation Subsidy	1,564,002
7312 Nonpublic and Charter School Pupil Transportation Subsidy	832,370
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,535,112
7330 Health Services (Medical, Dental, Nurse, Act 25)	300,000
7340 State Property Tax Reduction Allocation	8,275,448
7360 Safe Schools	200,355
7531 Ready to Learn-Foundation	1,797,733
7532 Ready to Learn-Adequacy Supplement	6,751,971
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	145,658
7810 State Share of Social Security and Medicare Taxes	5,313,954
7820 State Share of Retirement Contributions	23,519,794
REVENUE FROM STATE SOURCES	\$118,356,833

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	60,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	4,824,459
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	530,382
8516 Title III - Language Instruction for English Learners and Immigrant Students	208,244
8517 Title IV - 21st Century Schools	592,284
8580 Child Care and Development Block Grants	180,202
8751 ARP ESSER Learning Loss	167,665
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	800,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	108,000
REVENUE FROM FEDERAL SOURCES	\$7,471,236
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	809,117
9400 Sale of or Compensation for Loss of Fixed Assets	80,000
OTHER FINANCING SOURCES	\$889,117
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	367,557,085

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.8%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$197,625,633		
Amount of Tax Relief for Homestead Exclusions	<u>\$8,275,448</u>		
Total Approx. Tax Revenue:	\$205,901,081		
Approx. Tax Levy for Tax Rate Calculation:	\$213,083,516		

	Lehigh	Northampton	Total
2024-25 Data			
a. Assessed Value	\$1,697,657,900	\$2,817,043,600	\$4,514,701,500
b. Real Estate Mills	18.7400	59.9900	
I. 2025-26 Data			
c. 2023 STEB Market Value	\$1,859,846,968	\$10,195,529,762	\$12,055,376,730
d. Assessed Value	\$1,692,080,800	\$2,852,416,900	\$4,544,497,700
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2024-25 Calculations			
f. 2024-25 Tax Levy	\$31,814,109	\$168,994,446	\$200,808,555
(a * b)			
2025-26 Calculations			
g. Percent of Total Market Value	15.42753%	84.57247%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$30,979,800	\$169,828,755	\$200,808,555
(f Total * g)			
i. Base Mills Subject to Index	18.7400	60.2861	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	96.51000%	96.49000%	96.49309%
k. Tax Levy Needed	\$32,873,523	\$180,209,993	\$213,083,516
(Approx. Tax Levy * g)			
I. 2025-26 Real Estate Tax Rate	19.4200	63.1700	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$32,860,209	\$180,187,176	\$213,047,385
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$204,771,937
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$197,590,769
(n * Est. Pct. Collection)			

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.8%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$197,625,633

Amount of Tax Relief for Homestead Exclusions

\$8,275,448

Total Approx. Tax Revenue:

\$205,901,081

Approx. Tax Levy for Tax Rate Calculation:

\$213,083,516

	Lehigh	Northampton	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	19.6395	63.1798	
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)	\$33,231,621	\$180,215,129	\$213,446,750
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$0

Act 1 Index (current):	4.8%			
Calculation Method:		Revenue		Section 672.1 Method Choice: (a)(1)
Number of Decimals For Tax Rate Calculation:		2		
Approx. Tax Revenue from RE Taxes:		\$197,625,633		
Amount of Tax Relief for Homestead Exclusions		<u>\$8,275,448</u>		
Total Approx. Tax Revenue:		\$205,901,081		
Approx. Tax Levy for Tax Rate Calculation:		\$213,083,516		
		Lehigh	Northampton	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$8,275,448	Lowering RE Tax Rate	\$0	\$8,275,448
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$8,275,448

CODE								
6111 <u>Current Real Estate Taxes</u>								
<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	1,692,080,800	19.4200	32,860,209			96.51000%		
Northampton	2,852,416,900	63.1700	180,187,176			96.49000%		
Totals:	4,544,497,700		213,047,385	- 8,275,448	= 204,771,937	X 96.49309%	=	197,590,769
					<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00		256,759		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	256,759	256,759	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	362,691	362,691	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
		Total Current Act 511 Taxes – Flat Rate Assessments			619,450		619,450	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			1.000%	0.000%	19,984,991	19,984,991	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	3,500,000	3,500,000	
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			1.50000	0.000	4,936,000	4,936,000	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0	
		Total Current Act 511 Taxes – Proportional Assessments			28,420,991		28,420,991	
		Total Act 511, Current Taxes					29,040,441	
		Act 511 Tax Limit -->			12,055,376,730 X		12	
					Market Value		Mills	
							144,664,521	
							(511 Limit)	

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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
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	Lehigh	18.7400	19.4200	3.63%	Yes	4.8%				
	Northampton	60.2861	63.1700	4.79%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	4.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6157	Current Act 511 Mercantile Taxes	1.50000	1.50000	0.00%	Yes	4.8%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		157,576,460
1200 Special Programs - Elementary / Secondary		64,276,448
1300 Vocational Education		7,235,536
1400 Other Instructional Programs - Elementary / Secondary		3,393,428
1500 Nonpublic School Programs		251,009
1600 Adult Education Programs		2,746,488
1700 Higher Education Programs for Secondary Students		45,000
1800 Pre-Kindergarten		1,507,509
Total Instruction		\$237,031,878
2000 Support Services		
2100 Support Services - Students		16,179,491
2200 Support Services - Instructional Staff		10,576,117
2300 Support Services - Administration		17,079,451
2400 Support Services - Pupil Health		3,402,270
2500 Support Services - Business		2,930,575
2600 Operation and Maintenance of Plant Services		25,893,418
2700 Student Transportation Services		15,882,075
2800 Support Services - Central		10,365,524
2900 Other Support Services		149,245
Total Support Services		\$102,458,166
3000 Operation of Non-Instructional Services		
3200 Student Activities		4,132,413
3300 Community Services		187,541
Total Operation of Non-Instructional Services		\$4,319,954
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		26,482,575
5200 Interfund Transfers - Out		2,000,000
5900 Budgetary Reserve		1,200,000
Total Other Expenditures and Financing Uses		\$29,682,575
Total Estimated Expenditures and Other Financing Uses		\$373,492,573

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Description	Amount
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	72,352,518
200 Personnel Services - Employee Benefits	47,804,201
300 Purchased Professional and Technical Services	2,589,821
400 Purchased Property Services	63,154
500 Other Purchased Services	28,222,753
600 Supplies	6,489,062
700 Property	2,700
800 Other Objects	52,251
Total Regular Programs - Elementary / Secondary	\$157,576,460
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,508,793
200 Personnel Services - Employee Benefits	12,740,740
300 Purchased Professional and Technical Services	13,741,414
400 Purchased Property Services	2,000
500 Other Purchased Services	20,057,233
600 Supplies	221,268
800 Other Objects	5,000
Total Special Programs - Elementary / Secondary	\$64,276,448
1300 <u>Vocational Education</u>	
500 Other Purchased Services	7,235,536
Total Vocational Education	\$7,235,536
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	809,503
200 Personnel Services - Employee Benefits	347,730
300 Purchased Professional and Technical Services	1,503,041
500 Other Purchased Services	511,000
600 Supplies	219,154
800 Other Objects	3,000
Total Other Instructional Programs - Elementary / Secondary	\$3,393,428
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	185,005
600 Supplies	66,004
Total Nonpublic School Programs	\$251,009
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	2,746,488
Total Adult Education Programs	\$2,746,488
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	45,000
Total Higher Education Programs for Secondary Students	\$45,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	756,152

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Description	Amount
200 Personnel Services - Employee Benefits	581,457
300 Purchased Professional and Technical Services	137,200
500 Other Purchased Services	500
600 Supplies	27,800
800 Other Objects	4,400
Total Pre-Kindergarten	\$1,507,509
Total Instruction	\$237,031,878
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	8,304,339
200 Personnel Services - Employee Benefits	5,512,970
300 Purchased Professional and Technical Services	2,186,842
500 Other Purchased Services	14,433
600 Supplies	89,397
800 Other Objects	71,510
Total Support Services - Students	\$16,179,491
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	4,778,077
200 Personnel Services - Employee Benefits	3,995,495
300 Purchased Professional and Technical Services	1,191,295
500 Other Purchased Services	60,966
600 Supplies	533,669
800 Other Objects	16,615
Total Support Services - Instructional Staff	\$10,576,117
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	8,823,377
200 Personnel Services - Employee Benefits	5,498,303
300 Purchased Professional and Technical Services	2,201,175
400 Purchased Property Services	41,050
500 Other Purchased Services	204,064
600 Supplies	156,267
800 Other Objects	155,215
Total Support Services - Administration	\$17,079,451
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,807,921
200 Personnel Services - Employee Benefits	1,337,256
300 Purchased Professional and Technical Services	148,185
400 Purchased Property Services	3,500
500 Other Purchased Services	6,133
600 Supplies	96,775
800 Other Objects	2,500
Total Support Services - Pupil Health	\$3,402,270
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	1,525,441

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Description	Amount
200 Personnel Services - Employee Benefits	1,342,631
500 Other Purchased Services	18,933
600 Supplies	37,320
800 Other Objects	6,250
Total Support Services - Business	\$2,930,575
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	9,899,784
200 Personnel Services - Employee Benefits	6,983,861
300 Purchased Professional and Technical Services	698,180
400 Purchased Property Services	2,458,110
500 Other Purchased Services	994,628
600 Supplies	4,552,160
700 Property	295,000
800 Other Objects	11,695
Total Operation and Maintenance of Plant Services	\$25,893,418
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	6,256,514
200 Personnel Services - Employee Benefits	4,759,930
300 Purchased Professional and Technical Services	278,200
400 Purchased Property Services	308,500
500 Other Purchased Services	2,063,684
600 Supplies	1,013,497
700 Property	1,200,000
800 Other Objects	1,750
Total Student Transportation Services	\$15,882,075
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	3,790,875
200 Personnel Services - Employee Benefits	2,863,703
300 Purchased Professional and Technical Services	432,644
400 Purchased Property Services	1,396,776
500 Other Purchased Services	247,941
600 Supplies	1,625,698
800 Other Objects	7,887
Total Support Services - Central	\$10,365,524
2900 <u>Other Support Services</u>	
500 Other Purchased Services	148,295
800 Other Objects	950
Total Other Support Services	\$149,245
Total Support Services	\$102,458,166
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	2,207,953
200 Personnel Services - Employee Benefits	990,754
300 Purchased Professional and Technical Services	197,653

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	91,936
500 Other Purchased Services	147,057
600 Supplies	459,953
800 Other Objects	37,107
Total Student Activities	\$4,132,413
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	6,900
200 Personnel Services - Employee Benefits	2,972
300 Purchased Professional and Technical Services	111,434
600 Supplies	66,235
Total Community Services	\$187,541
Total Operation of Non-Instructional Services	\$4,319,954
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	9,271,406
900 Other Uses of Funds	17,211,169
Total Debt Service / Other Expenditures and Financing Uses	\$26,482,575
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,000,000
Total Interfund Transfers - Out	\$2,000,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,200,000
Total Budgetary Reserve	\$1,200,000
Total Other Expenditures and Financing Uses	\$29,682,575
TOTAL EXPENDITURES	\$373,492,573

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Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	76,351,866	70,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	17,018,002	12,000,000
Other Capital Projects Fund	15,683,672	
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	11,480,000	11,480,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$120,533,540	\$93,480,000

Long-Term Investments

	06/30/2025 Estimate	06/30/2026 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		

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<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$120,533,540	\$93,480,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	216,754,089	209,342,924
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)	56,728,982	56,728,982
0599 Other Noncurrent Liabilities		
Total General Fund	\$273,483,071	\$266,071,906
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		

LEA : 120481002 Bethlehem Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		

LEA : 120481002 Bethlehem Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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	\$273,483,071	\$266,071,906

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Short-Term Payables

06/30/2025 Estimate

06/30/2026 Projection

General Fund	24,356,449	25,269,030
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	3,732,569	5,000,000
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	\$28,089,018	\$30,269,030
TOTAL INDEBTEDNESS	\$301,572,089	\$296,340,936

Account Description	Amounts
0810 Nonspendable Fund Balance	1,090,747
0820 Restricted Fund Balance	136,624
0830 Committed Fund Balance	44,000,000
0840 Assigned Fund Balance	9,935,488
0850 Unassigned Fund Balance	11,253,519
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$65,189,007
5900 Budgetary Reserve	1,200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$67,616,378