

**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> Palmerton Area SD	<b>County :</b> Carbon	<b>AUN Number :</b> 121136503
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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> 5-21-2024
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.  (A x B x TR) - C: \$1,128,675.00 C x 2%: \$22,573.50	Number of Homestead/Farmsteads will be approved at June Board Meeting.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	As approved by school board.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	As approved by school board.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	As approved by school board.

<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	31,743
0820 Restricted Fund Balance	274,671
0830 Committed Fund Balance	3,276,779
0840 Assigned Fund Balance	7,257,477
0850 Unassigned Fund Balance	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$10,534,256</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	23,328,299
7000 Revenue from State Sources	15,473,367
8000 Revenue from Federal Sources	507,490
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$39,309,156</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$49,843,412</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	19,064,056
6113 Public Utility Realty Taxes	18,000
6114 Payments in Lieu of Current Taxes - State / Local	5,101
6120 Current Per Capita Taxes, Section 679	35,280
6140 Current Act 511 Taxes - Flat Rate Assessments	54,524
6150 Current Act 511 Taxes - Proportional Assessments	2,418,924
6400 Delinquencies on Taxes Levied / Assessed by the LEA	916,067
6500 Earnings on Investments	400,000
6700 Revenues from LEA Activities	35,130
6800 Revenues from Intermediary Sources / Pass-Through Funds	335,717
6910 Rentals	500
6920 Contributions and Donations from Private Sources	40,000
6940 Tuition from Patrons	2,000
6990 Refunds and Other Miscellaneous Revenue	3,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$23,328,299</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,254,754
7112 Basic Education Funding-Social Security	575,986
7160 Tuition for Orphans Subsidy	62,576
7271 Special Education funds for School-Aged Pupils	1,601,778
7292 Pre-K Counts	330,000
7311 Pupil Transportation Subsidy	400,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	23,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	227,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340 State Property Tax Reduction Allocation	1,128,675
7505 Ready to Learn Block Grant	303,548
7820 State Share of Retirement Contributions	2,536,050
<b>REVENUE FROM STATE SOURCES</b>	<b>\$15,473,367</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	423,562
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	59,928

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8517 Title IV - 21st Century Schools	24,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$507,490</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>39,309,156</b>

Act 1 Index (current): 7.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$19,064,056
Amount of Tax Relief for Homestead Exclusions	<u>\$1,128,675</u>
Total Approx. Tax Revenue:	\$20,192,731
Approx. Tax Levy for Tax Rate Calculation:	\$21,196,102

Carbon

Total

2023-24 Data		
a. Assessed Value	\$320,654,104	\$320,654,104
b. Real Estate Mills	64.9150	
<b>I. 2024-25 Data</b>		
c. 2022 STEB Market Value	\$907,734,171	\$907,734,171
d. Assessed Value	\$321,567,202	\$321,567,202
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$20,815,261	\$20,815,261
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$20,815,261	\$20,815,261
(f Total * g)		
i. Base Mills Subject to Index	64.9150	
(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%
k. Tax Levy Needed	\$21,196,102	\$21,196,102
(Approx. Tax Levy * g)		
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>65.9150</b>	
(k / d * 1000)		
<b>III.</b> m. Tax Levy Generated by Mills	\$21,196,102	\$21,196,102
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$20,067,427
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,064,056
(n * Est. Pct. Collection)		

Act 1 Index (current): 7.2%

Calculation Method:

	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$19,064,056</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,128,675</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$20,192,731</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$21,196,102</b>	

	<b>Carbon</b>	<b>Total</b>
<hr/>		
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	69.5888	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$22,377,476	\$22,377,476
<b>IV.</b> 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**

<b>V.</b> Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$52,855

Act 1 Index (current): 7.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$19,064,056  
 Amount of Tax Relief for Homestead Exclusions \$1,128,675  
 Total Approx. Tax Revenue: \$20,192,731  
 Approx. Tax Levy for Tax Rate Calculation: \$21,196,102

Carbon

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,128,675	Lowering RE Tax Rate	\$0	\$1,128,675
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,128,675</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>
Carbon	321,567,202	65.9150	21,196,102			95.00000%	
<b>Totals:</b>	<b>321,567,202</b>		<b>21,196,102</b>	- 1,128,675 =	20,067,427 X	95.00000% =	19,064,056

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		35,280
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	\$5.00	\$0.00	35,280
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	19,244
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>54,524</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,158,924
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	260,000
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	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>2,418,924</b>
<b>Total Act 511, Current Taxes</b>			<b>2,473,448</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>907,734,171 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:				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	Less than or equal to Index		2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u>									
	Carbon	64.9150	65.9150	1.55%	Yes	7.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	7.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.2%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	7.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.2%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	16,425,254
1200 Special Programs - Elementary / Secondary	7,247,102
1300 Vocational Education	2,119,123
1400 Other Instructional Programs - Elementary / Secondary	317,407
1600 Adult Education Programs	185,431
<b>Total Instruction</b>	<b>\$26,294,317</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,263,832
2200 Support Services - Instructional Staff	600,939
2300 Support Services - Administration	2,104,088
2400 Support Services - Pupil Health	353,836
2500 Support Services - Business	553,485
2600 Operation and Maintenance of Plant Services	2,950,989
2700 Student Transportation Services	1,319,148
2800 Support Services - Central	719,556
2900 Other Support Services	23,000
<b>Total Support Services</b>	<b>\$9,888,873</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,163,727
3300 Community Services	283,800
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,447,527</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,190,975
5900 Budgetary Reserve	100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,290,975</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$39,921,692</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	8,471,909
200 Personnel Services - Employee Benefits	6,096,733
300 Purchased Professional and Technical Services	199,648
400 Purchased Property Services	67,138
500 Other Purchased Services	913,810
600 Supplies	536,590
700 Property	134,275
800 Other Objects	5,151
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$16,425,254</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,977,523
200 Personnel Services - Employee Benefits	1,273,680
300 Purchased Professional and Technical Services	1,283,824
500 Other Purchased Services	2,612,040
600 Supplies	97,805
700 Property	1,500
800 Other Objects	730
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$7,247,102</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	233,843
200 Personnel Services - Employee Benefits	173,833
400 Purchased Property Services	2,750
500 Other Purchased Services	1,691,672
600 Supplies	17,025
<b>Total Vocational Education</b>	<b>\$2,119,123</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	8,600
200 Personnel Services - Employee Benefits	3,664
500 Other Purchased Services	305,143
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$317,407</b>
<b>1600 Adult Education Programs</b>	
500 Other Purchased Services	185,431
<b>Total Adult Education Programs</b>	<b>\$185,431</b>
<b>Total Instruction</b>	<b>\$26,294,317</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	717,899
200 Personnel Services - Employee Benefits	487,960
300 Purchased Professional and Technical Services	24,700
400 Purchased Property Services	2,478
500 Other Purchased Services	9,245
600 Supplies	18,850

<u>Description</u>	<u>Amount</u>
800 Other Objects	2,700
<b>Total Support Services - Students</b>	<b>\$1,263,832</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	292,988
200 Personnel Services - Employee Benefits	221,460
300 Purchased Professional and Technical Services	21,160
400 Purchased Property Services	4,801
500 Other Purchased Services	5,095
600 Supplies	53,440
800 Other Objects	1,995
<b>Total Support Services - Instructional Staff</b>	<b>\$600,939</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,077,346
200 Personnel Services - Employee Benefits	655,199
300 Purchased Professional and Technical Services	198,300
400 Purchased Property Services	19,863
500 Other Purchased Services	79,550
600 Supplies	48,897
700 Property	500
800 Other Objects	24,433
<b>Total Support Services - Administration</b>	<b>\$2,104,088</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	198,851
200 Personnel Services - Employee Benefits	133,610
300 Purchased Professional and Technical Services	11,125
400 Purchased Property Services	2,368
500 Other Purchased Services	219
600 Supplies	7,225
700 Property	200
800 Other Objects	238
<b>Total Support Services - Pupil Health</b>	<b>\$353,836</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	297,968
200 Personnel Services - Employee Benefits	197,160
300 Purchased Professional and Technical Services	37,573
400 Purchased Property Services	3,064
500 Other Purchased Services	9,920
600 Supplies	3,500
800 Other Objects	4,300
<b>Total Support Services - Business</b>	<b>\$553,485</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,048,596
200 Personnel Services - Employee Benefits	693,262
300 Purchased Professional and Technical Services	57,224
400 Purchased Property Services	170,006

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	160,270
600 Supplies	769,281
700 Property	52,000
800 Other Objects	350
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,950,989</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	1,319,148
<b>Total Student Transportation Services</b>	<b>\$1,319,148</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	375,447
200 Personnel Services - Employee Benefits	285,761
300 Purchased Professional and Technical Services	49,548
500 Other Purchased Services	4,000
600 Supplies	3,300
800 Other Objects	1,500
<b>Total Support Services - Central</b>	<b>\$719,556</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	23,000
<b>Total Other Support Services</b>	<b>\$23,000</b>
<b>Total Support Services</b>	<b>\$9,888,873</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	461,622
200 Personnel Services - Employee Benefits	232,497
300 Purchased Professional and Technical Services	61,802
400 Purchased Property Services	50,660
500 Other Purchased Services	137,811
600 Supplies	95,895
700 Property	89,000
800 Other Objects	34,440
<b>Total Student Activities</b>	<b>\$1,163,727</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	267,800
800 Other Objects	16,000
<b>Total Community Services</b>	<b>\$283,800</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,447,527</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	550,975
900 Other Uses of Funds	1,640,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,190,975</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	100,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$2,290,975
<b>TOTAL EXPENDITURES</b>	<b>\$39,921,692</b>

**Cash and Short-Term Investments**

	<b><u>06/30/2024 Estimate</u></b>	<b><u>06/30/2025 Projection</u></b>
General Fund	10,840,670	10,082,999
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	2,000,000	
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 Cash and Short-Term Investments</b>	<b>\$12,840,670</b>	<b>\$10,082,999</b>

**Long-Term Investments**

	<b><u>06/30/2024 Estimate</u></b>	<b><u>06/30/2025 Projection</u></b>
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

\$12,840,670

\$10,082,999

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	24,640,299	22,484,324
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		
<b>Total General Fund</b>	<b>\$24,640,299</b>	<b>\$22,484,324</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

**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**

**\$24,640,299**

**\$22,484,324**

**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**

**\$24,640,299**

**\$22,484,324**

<b>Account Description</b>	<b>Amounts</b>
0810 Nonspendable Fund Balance	31,743
0820 Restricted Fund Balance	274,671
0830 Committed Fund Balance	3,276,779
0840 Assigned Fund Balance	6,644,941
0850 Unassigned Fund Balance	
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$9,921,720</b>
<b>5900 Budgetary Reserve</b>	<b>100,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$10,328,134</b>