

<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	1,543,487
0820 Restricted Fund Balance	
0830 Committed Fund Balance	33,805,553
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	11,063,848
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$44,869,401</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	96,637,647
7000 Revenue from State Sources	32,991,438
8000 Revenue from Federal Sources	1,910,564
9000 Other Financing Sources	1,310,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$132,849,649</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$177,719,050</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	74,319,374
6112 Interim Real Estate Taxes	567,573
6113 Public Utility Realty Taxes	76,043
6114 Payments in Lieu of Current Taxes - State / Local	55,950
6150 Current Act 511 Taxes - Proportional Assessments	15,595,135
6400 Delinquencies on Taxes Levied / Assessed by the LEA	913,572
6500 Earnings on Investments	3,000,000
6700 Revenues from LEA Activities	156,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,316,000
6910 Rentals	95,000
6920 Contributions and Donations from Private Sources	141,500
6940 Tuition from Patrons	101,500
6990 Refunds and Other Miscellaneous Revenue	300,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$96,637,647</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	13,078,421
7160 Tuition for Orphans Subsidy	160,000
7271 Special Education funds for School-Aged Pupils	3,340,985
7311 Pupil Transportation Subsidy	1,141,310
7312 Nonpublic and Charter School Pupil Transportation Subsidy	155,155
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	565,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	95,000
7340 State Property Tax Reduction Allocation	2,608,272
7360 Safe Schools	160,771
7505 Ready to Learn Block Grant	535,278
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	500,000
7810 State Share of Social Security and Medicare Taxes	1,685,083
7820 State Share of Retirement Contributions	8,966,163
<b>REVENUE FROM STATE SOURCES</b>	<b>\$32,991,438</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	672,094
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	115,315
8516 Title III - Language Instruction for English Learners and Immigrant Students	36,380

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8517 Title IV - 21st Century Schools	41,775
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,000,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	45,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,910,564</b>
<b>OTHER FINANCING SOURCES</b>	
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	1,285,000
9400 Sale of or Compensation for Loss of Fixed Assets	25,000
<b>OTHER FINANCING SOURCES</b>	<b>\$1,310,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>132,849,649</b>

Act 1 Index (current): 6.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$74,319,374
Amount of Tax Relief for Homestead Exclusions	<u>\$2,608,272</u>
Total Approx. Tax Revenue:	\$76,927,646
Approx. Tax Levy for Tax Rate Calculation:	\$79,068,533

Bucks

Total

<b>2023-24 Data</b>		
a. Assessed Value	\$444,168,980	\$444,168,980
b. Real Estate Mills	172.2074	
<b>I. 2024-25 Data</b>		
c. 2022 STEB Market Value	\$4,120,419,255	\$4,120,419,255
d. Assessed Value	\$445,773,967	\$445,773,967
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2023-24 Calculations</b>		
f. 2023-24 Tax Levy	\$76,489,185	\$76,489,185
(a * b)		
<b>2024-25 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$76,489,185	\$76,489,185
(f Total * g)		
i. Base Mills Subject to Index	172.2074	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	97.20000%	97.20000%
k. Tax Levy Needed	\$79,068,533	\$79,068,533
(Approx. Tax Levy * g)		
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>177.3736</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$79,068,533	\$79,068,533
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$76,460,261
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$74,319,374
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.1%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$74,319,374
Amount of Tax Relief for Homestead Exclusions	<u>\$2,608,272</u>
Total Approx. Tax Revenue:	\$76,927,646
Approx. Tax Levy for Tax Rate Calculation:	\$79,068,533

Bucks Total

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	182.7120	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$81,448,253	\$81,448,253
<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

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**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		\$0

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Act 1 Index (current): 6.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$74,319,374

Amount of Tax Relief for Homestead Exclusions

\$2,608,272

Total Approx. Tax Revenue:

\$76,927,646

Approx. Tax Levy for Tax Rate Calculation:

\$79,068,533

Bucks

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$2,608,272

Lowering RE Tax Rate

\$2,608,272

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

**Amount of Tax Relief from State/Local Sources**

**\$2,608,272**

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>
Bucks	445,773,967	177.3736	79,068,533			97.20000%	
<b>Totals:</b>	<b>445,773,967</b>		<b>79,068,533</b>	- 2,608,272	= 76,460,261	X 97.20000%	= 74,319,374

	<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	\$0.00	\$0.00	0
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 0 0**

	<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	1.000%	0.000%	14,299,633	14,299,633
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,295,502	1,295,502
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 15,595,135 15,595,135**

**Total Act 511, Current Taxes 15,595,135**

<b>Act 511 Tax Limit --&gt;</b>	<b>4,120,419,255 X</b>	<b>12</b>	<b>49,445,031</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Proposed Final Budget

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>									
	Bucks	172.2074	177.3736	3.00%	Yes	6.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	6.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.1%				



<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	53,403,406
1200 Special Programs - Elementary / Secondary	23,308,464
1300 Vocational Education	4,370,308
1400 Other Instructional Programs - Elementary / Secondary	1,727,363
1500 Nonpublic School Programs	40,993
<b>Total Instruction</b>	<b>\$82,850,534</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	6,506,595
2200 Support Services - Instructional Staff	5,753,096
2300 Support Services - Administration	7,402,407
2400 Support Services - Pupil Health	1,847,166
2500 Support Services - Business	1,265,280
2600 Operation and Maintenance of Plant Services	9,416,632
2700 Student Transportation Services	4,967,203
2800 Support Services - Central	3,466,136
2900 Other Support Services	60,000
<b>Total Support Services</b>	<b>\$40,684,515</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,783,496
3300 Community Services	18,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,801,496</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	5,322,415
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$5,322,415</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	12,437,841
5200 Interfund Transfers - Out	450,000
5900 Budgetary Reserve	2,200,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$15,087,841</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$145,746,801</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	29,053,926
200 Personnel Services - Employee Benefits	18,957,932
300 Purchased Professional and Technical Services	1,009,115
400 Purchased Property Services	32,392
500 Other Purchased Services	3,011,348
600 Supplies	1,286,567
700 Property	50,000
800 Other Objects	2,126
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$53,403,406</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,301,564
200 Personnel Services - Employee Benefits	3,853,683
300 Purchased Professional and Technical Services	8,936,381
500 Other Purchased Services	3,771,400
600 Supplies	445,436
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$23,308,464</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	4,370,308
<b>Total Vocational Education</b>	<b>\$4,370,308</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,046,598
200 Personnel Services - Employee Benefits	655,698
300 Purchased Professional and Technical Services	11,500
600 Supplies	13,567
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,727,363</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	33,772
600 Supplies	7,221
<b>Total Nonpublic School Programs</b>	<b>\$40,993</b>
<b>Total Instruction</b>	<b>\$82,850,534</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	3,877,903
200 Personnel Services - Employee Benefits	2,360,700
300 Purchased Professional and Technical Services	260,771
500 Other Purchased Services	1,700
600 Supplies	4,182
800 Other Objects	1,339
<b>Total Support Services - Students</b>	<b>\$6,506,595</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,685,459

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,195,319
300 Purchased Professional and Technical Services	113,033
400 Purchased Property Services	210,000
500 Other Purchased Services	39,550
600 Supplies	984,090
700 Property	1,518,250
800 Other Objects	7,395
<b>Total Support Services - Instructional Staff</b>	<b>\$5,753,096</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	3,772,652
200 Personnel Services - Employee Benefits	2,368,953
300 Purchased Professional and Technical Services	1,007,289
400 Purchased Property Services	14,916
500 Other Purchased Services	121,301
600 Supplies	85,318
800 Other Objects	31,978
<b>Total Support Services - Administration</b>	<b>\$7,402,407</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	971,649
200 Personnel Services - Employee Benefits	742,610
300 Purchased Professional and Technical Services	102,211
400 Purchased Property Services	1,052
500 Other Purchased Services	553
600 Supplies	29,091
<b>Total Support Services - Pupil Health</b>	<b>\$1,847,166</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	551,061
200 Personnel Services - Employee Benefits	359,926
300 Purchased Professional and Technical Services	32,025
400 Purchased Property Services	66,293
500 Other Purchased Services	46,400
600 Supplies	134,500
800 Other Objects	75,075
<b>Total Support Services - Business</b>	<b>\$1,265,280</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,570,040
200 Personnel Services - Employee Benefits	1,033,507
300 Purchased Professional and Technical Services	1,949,242
400 Purchased Property Services	1,321,145
500 Other Purchased Services	328,140
600 Supplies	2,913,483
700 Property	285,000
800 Other Objects	16,075
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$9,416,632</b>
<b>2700 <u>Student Transportation Services</u></b>	

Proposed Final Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	93,730
200 Personnel Services - Employee Benefits	64,201
500 Other Purchased Services	4,809,272
<b>Total Student Transportation Services</b>	<b>\$4,967,203</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	1,198,092
200 Personnel Services - Employee Benefits	1,195,031
300 Purchased Professional and Technical Services	208,522
400 Purchased Property Services	333,902
500 Other Purchased Services	116,400
600 Supplies	407,899
700 Property	2,500
800 Other Objects	3,790
<b>Total Support Services - Central</b>	<b>\$3,466,136</b>
<b>2900 <u>Other Support Services</u></b>	
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	35,000
<b>Total Other Support Services</b>	<b>\$60,000</b>
<b>Total Support Services</b>	<b>\$40,684,515</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	797,736
200 Personnel Services - Employee Benefits	288,025
300 Purchased Professional and Technical Services	170,299
400 Purchased Property Services	56,650
500 Other Purchased Services	222,826
600 Supplies	145,390
700 Property	53,622
800 Other Objects	48,948
<b>Total Student Activities</b>	<b>\$1,783,496</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	18,000
<b>Total Community Services</b>	<b>\$18,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,801,496</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	5,072,415
700 Property	250,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$5,322,415</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$5,322,415</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	4,050,544

Proposed Final Budget

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	8,387,297
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$12,437,841</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	450,000
<b>Total Interfund Transfers - Out</b>	<b>\$450,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	2,200,000
<b>Total Budgetary Reserve</b>	<b>\$2,200,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$15,087,841</b>
<b>TOTAL EXPENDITURES</b>	<b>\$145,746,801</b>

**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	27,000,000	20,000,000
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		
Other Capital Projects Fund	11,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	200,000	150,000
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	220,000	200,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$27,431,000</b>	<b>\$20,350,000</b>

**Long-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

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

Proposed Final Budget

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$27,431,000** **\$20,350,000**

**Long-Term Indebtedness**

**06/30/2024 Estimate**

**06/30/2025 Projection**

**General Fund**

0510 Bonds Payable	120,105,000	112,455,000
0520 Extended-Term Financing Agreements Payable	1,239,250	1,039,550
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,542,574	1,502,300
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	9,721,463	10,525,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$132,608,287</b>	<b>\$125,521,850</b>
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**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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**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	20,665	21,500
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,019,146	1,071,646
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$1,039,811</b>	<b>\$1,093,146</b>

**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		
<b>Total Child Care Operations Fund</b>		

**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		
<b>Total Other Enterprise Funds</b>		

**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		
<b>Total Internal Service Fund</b>		

**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**

**\$133,648,098**

**\$126,614,996**

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$133,648,098</b>	<b>\$126,614,996</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	1,543,487
0820 Restricted Fund Balance	
0830 Committed Fund Balance	20,312,505
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	11,659,744
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$31,972,249</b>
<b>5900 Budgetary Reserve</b>	<b>2,200,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$35,715,736</b>