

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Victoria Baratta

President of the Board - Original Signature Required

1/16/2024

Date

Linda A. Miller

Secretary of the Board - Original Signature Required

1/16/2024

Date

J. Zille

Chief School Administrator - Original Signature Required

1/16/2024

Date

Joseph Deady

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$60,874.00 Approved Referendum Exception Amt: \$0.00	We will be applying for referendum exceptions. If we do not get approval, we will get the tax increase under the Act 1 index.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve of \$300,000 is included to offset any potential reduction in revenue or unanticipated expenditures that occur throughout the year.
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.	This represents less than 5% of budgeted expenditures and is a reserve against financial calamity such as a reduction in revenue or unanticipated increase in expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is for accumulated employee severance and retirement obligations.

<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	
0840 Assigned Fund Balance	2,597,680
0850 Unassigned Fund Balance	5,071,038
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,668,718</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	88,937,617
7000 Revenue from State Sources	17,154,007
8000 Revenue from Federal Sources	636,437
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$106,728,061</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$114,396,779</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	83,676,563
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	62,000
6150 Current Act 511 Taxes - Proportional Assessments	1,350,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,250,000
6500 Earnings on Investments	1,000,000
6700 Revenues from LEA Activities	270,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	569,054
6910 Rentals	20,000
6940 Tuition from Patrons	280,000
6990 Refunds and Other Miscellaneous Revenue	60,000
REVENUE FROM LOCAL SOURCES	\$88,937,617
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,394,425
7112 Basic Education Funding-Social Security	1,746,967
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	2,013,688
7311 Pupil Transportation Subsidy	459,784
7312 Nonpublic and Charter School Pupil Transportation Subsidy	105,105
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	301,808
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7501 PA Accountability Grants	127,325
7820 State Share of Retirement Contributions	7,894,905
REVENUE FROM STATE SOURCES	\$17,154,007
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	102,537
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	61,900
8516 Title III - Language Instruction for English Learners and Immigrant Students	12,000
8517 Title IV - 21st Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	450,000
REVENUE FROM FEDERAL SOURCES	\$636,437
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	106,728,061

Act 1 Index (current): 5.3%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$83,688,758		
Amount of Tax Relief for Homestead Exclusions	\$0		
Total Approx. Tax Revenue:	\$83,688,758		
Approx. Tax Levy for Tax Rate Calculation:	\$84,109,305		

	Chester	Delaware	Total
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2023-24 Data			
a. Assessed Value	\$1,994,314,490	\$950,007,224	\$2,944,321,714
b. Real Estate Mills	31.9500	16.7200	
I. 2024-25 Data			
c. 2022 STEB Market Value	\$3,423,532,208	\$928,591,094	\$4,352,123,302
d. Assessed Value	\$1,994,314,490	\$950,007,224	\$2,944,321,714
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

2023-24 Calculations			
f. 2023-24 Tax Levy	\$63,718,348	\$15,884,121	\$79,602,469
(a * b)			

2024-25 Calculations			
g. Percent of Total Market Value	78.66349%	21.33651%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$62,618,080	\$16,984,389	\$79,602,469
(f Total * g)			
i. Base Mills Subject to Index	31.9500	17.8781	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			

Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	99.50000%	99.50000%	99.50000%
k. Tax Levy Needed	\$66,163,315	\$17,945,990	\$84,109,305
(Approx. Tax Levy * g)			
I. 2024-25 Real Estate Tax Rate	33.1700	18.8900	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$66,151,412	\$17,945,636	\$84,097,048
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$84,097,048
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$83,676,563
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.3%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$83,688,758		
Amount of Tax Relief for Homestead Exclusions	\$0		
Total Approx. Tax Revenue:	\$83,688,758		
Approx. Tax Levy for Tax Rate Calculation:	\$84,109,305		

	Chester	Delaware	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	33.6433	18.8256	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0644	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$67,095,321	\$17,884,456	\$84,979,777
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$61,180	\$61,180
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$60,874	\$60,874

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): 5.3%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$83,688,758		
Amount of Tax Relief for Homestead Exclusions	\$0		
Total Approx. Tax Revenue:	\$83,688,758		
Approx. Tax Levy for Tax Rate Calculation:	\$84,109,305		

	Chester	Delaware		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$0

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>
Chester	1,994,314,490	33.1700	66,151,412			99.50000%	
Delaware	950,007,224	18.8900	17,945,636			99.50000%	
Totals:	2,944,321,714		84,097,048	-	0 =	84,097,048 X	99.50000% = 83,676,563

	<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
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,350,000
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
Total Current Act 511 Taxes – Proportional Assessments			1,350,000
Total Act 511, Current Taxes			1,350,000
Act 511 Tax Limit -->		4,352,123,302 X	12
		Market Value	Mills
			52,225,480
			(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>									
	Chester	31.9500	33.1700	3.82%	Yes	5.3%				
	Delaware	17.8781	18.8900	5.66%	No	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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	41,077,716
1200 Special Programs - Elementary / Secondary	19,016,303
1300 Vocational Education	1,228,269
1400 Other Instructional Programs - Elementary / Secondary	374,132
Total Instruction	\$61,696,420
2000 Support Services	
2100 Support Services - Students	4,967,801
2200 Support Services - Instructional Staff	6,202,161
2300 Support Services - Administration	4,880,692
2400 Support Services - Pupil Health	967,398
2500 Support Services - Business	1,125,959
2600 Operation and Maintenance of Plant Services	8,251,854
2700 Student Transportation Services	4,317,413
2800 Support Services - Central	1,460,538
2900 Other Support Services	40,789
Total Support Services	\$32,214,605
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,478,757
3300 Community Services	27,349
Total Operation of Non-Instructional Services	\$2,506,106
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,023,125
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$10,323,125
Total Estimated Expenditures and Other Financing Uses	\$106,740,256

2024-2025 Preliminary General Fund Budget

LEA : 124158503 Unionville-Chadds Ford SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	23,907,020
200 Personnel Services - Employee Benefits	14,535,418
300 Purchased Professional and Technical Services	965,514
400 Purchased Property Services	176,900
500 Other Purchased Services	802,115
600 Supplies	612,573
700 Property	78,176
Total Regular Programs - Elementary / Secondary	\$41,077,716
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,598,505
200 Personnel Services - Employee Benefits	4,840,124
300 Purchased Professional and Technical Services	6,048,574
400 Purchased Property Services	3,500
500 Other Purchased Services	441,200
600 Supplies	84,400
Total Special Programs - Elementary / Secondary	\$19,016,303
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,228,269
Total Vocational Education	\$1,228,269
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,000
200 Personnel Services - Employee Benefits	3,732
300 Purchased Professional and Technical Services	33,000
500 Other Purchased Services	331,400
Total Other Instructional Programs - Elementary / Secondary	\$374,132
Total Instruction	\$61,696,420
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,004,265
200 Personnel Services - Employee Benefits	1,778,000
300 Purchased Professional and Technical Services	134,836
500 Other Purchased Services	20,200
600 Supplies	29,600
700 Property	900
Total Support Services - Students	\$4,967,801
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,222,635
200 Personnel Services - Employee Benefits	1,690,245
300 Purchased Professional and Technical Services	212,850
400 Purchased Property Services	461,000
500 Other Purchased Services	171,300
600 Supplies	193,611

2024-2025 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	1,249,900
800 Other Objects	620
Total Support Services - Instructional Staff	\$6,202,161
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,772,651
200 Personnel Services - Employee Benefits	1,673,559
300 Purchased Professional and Technical Services	285,650
400 Purchased Property Services	15,000
500 Other Purchased Services	63,500
600 Supplies	39,332
800 Other Objects	31,000
Total Support Services - Administration	\$4,880,692
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	585,282
200 Personnel Services - Employee Benefits	331,566
300 Purchased Professional and Technical Services	13,000
400 Purchased Property Services	1,050
500 Other Purchased Services	5,500
600 Supplies	25,000
700 Property	6,000
Total Support Services - Pupil Health	\$967,398
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	543,453
200 Personnel Services - Employee Benefits	429,506
300 Purchased Professional and Technical Services	65,000
400 Purchased Property Services	17,500
500 Other Purchased Services	41,500
600 Supplies	25,500
800 Other Objects	3,500
Total Support Services - Business	\$1,125,959
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,950,093
200 Personnel Services - Employee Benefits	1,978,470
300 Purchased Professional and Technical Services	131,450
400 Purchased Property Services	423,000
500 Other Purchased Services	701,300
600 Supplies	2,032,541
700 Property	35,000
Total Operation and Maintenance of Plant Services	\$8,251,854
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,241,901
200 Personnel Services - Employee Benefits	1,546,288
300 Purchased Professional and Technical Services	23,000
400 Purchased Property Services	77,000
500 Other Purchased Services	17,000

<u>Description</u>	<u>Amount</u>
600 Supplies	412,224
Total Student Transportation Services	\$4,317,413
2800 Support Services - Central	
100 Personnel Services - Salaries	849,706
200 Personnel Services - Employee Benefits	526,732
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	13,500
600 Supplies	6,100
700 Property	3,000
800 Other Objects	1,500
Total Support Services - Central	\$1,460,538
2900 Other Support Services	
500 Other Purchased Services	40,789
Total Other Support Services	\$40,789
Total Support Services	\$32,214,605
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,461,917
200 Personnel Services - Employee Benefits	660,865
300 Purchased Professional and Technical Services	110,225
400 Purchased Property Services	20,000
500 Other Purchased Services	64,650
600 Supplies	98,500
700 Property	46,000
800 Other Objects	16,600
Total Student Activities	\$2,478,757
3300 Community Services	
100 Personnel Services - Salaries	17,950
200 Personnel Services - Employee Benefits	8,999
400 Purchased Property Services	200
600 Supplies	200
Total Community Services	\$27,349
Total Operation of Non-Instructional Services	\$2,506,106
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,753,125
900 Other Uses of Funds	6,270,000
Total Debt Service / Other Expenditures and Financing Uses	\$10,023,125
5900 Budgetary Reserve	
800 Other Objects	300,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$10,323,125
TOTAL EXPENDITURES	\$106,740,256

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	15,000,000	15,000,000
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	1,000,000	1,000,000
Other Capital Projects Fund	5,000,000	20,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	600,000	600,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	4,000,000	4,000,000
Private Purpose Trust Fund	65,000	65,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$25,665,000	\$40,665,000

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

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

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$25,665,000	\$40,665,000
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund

0510 Bonds Payable	63,370,000	84,370,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,800,000	1,800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$65,170,000	\$86,170,000
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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		

Total Public Purpose (Expendable) Trust Fund		
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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		

Total Other Comptroller-Approved Special Revenue Funds		
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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		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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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
- 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	\$65,170,000	\$86,170,000
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Short-Term Payables

06/30/2024 Estimate

06/30/2025 Projection

General Fund	12,000,000	12,000,000
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	1,000,000	1,000,000
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	\$13,000,000	\$13,000,000
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TOTAL INDEBTEDNESS	\$78,170,000	\$99,170,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,597,680
0850 Unassigned Fund Balance	5,058,843
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,656,523
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,956,523