

PROPOSED FINAL FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

04/16/2024

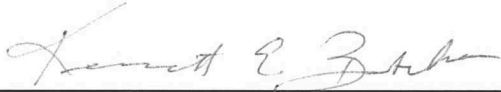
Date



Secretary of the Board - Original Signature Required

4/16/24

Date



Chief School Administrator - Original Signature Required

4/14/24

Date

Brian Pawling

Contact Person

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Extn :6134

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Radnor Township SD	COUNTY : Delaware	AUN : 125237603
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

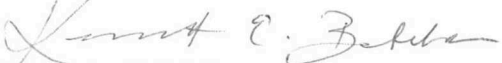
Will you raise property taxes in SY 2024-2025 (compared to 2023-2024)? Yes No

If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$120354254
Ending Unassigned Fund Balance	\$9208428
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.65%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes No

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

SIGNATURE OF SUPERINTENDENT 	DATE 4/16/24
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DUE DATE: AUGUST 15, 2024

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Radnor Township SD	County : Delaware	AUN Number : 125237603
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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 04/16/2024
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

PROPOSED FINAL BUDGET - APPROVED 4/16/24

<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: \$44,875.65 C x 2%: \$36,634.02	Will finalize and update when new Homestead data is released on May 1.
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$1,831,701.00 7340 PDE Amount: \$0.00	
5030	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 1400, Object 100: \$113,925.00 Function 1400, Object 200: \$0.00 . Provide a justification.	Partial salary allocation - benefits charged to another function.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgeted amount for unforeseen expenditures.
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.	Reserves for unanticipated expenditures and future commitments.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Reserve for future commitments.

<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	23,964,183
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,208,428
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$33,172,611</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	101,520,695
7000 Revenue from State Sources	17,874,582
8000 Revenue from Federal Sources	948,977
9000 Other Financing Sources	10,000
Total Estimated Revenues And Other Financing Sources	<u>\$120,354,254</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$153,526,865</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	93,880,695
6112 Interim Real Estate Taxes	275,000
6113 Public Utility Realty Taxes	80,000
6114 Payments in Lieu of Current Taxes - State / Local	100,000
6140 Current Act 511 Taxes - Flat Rate Assessments	105,000
6150 Current Act 511 Taxes - Proportional Assessments	2,100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,150,000
6500 Earnings on Investments	2,000,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	530,000
6910 Rentals	100,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	1,050,000
6990 Refunds and Other Miscellaneous Revenue	125,000
REVENUE FROM LOCAL SOURCES	\$101,520,695
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,150,293
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	1,399,421
7311 Pupil Transportation Subsidy	406,111
7312 Nonpublic and Charter School Pupil Transportation Subsidy	129,745
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	98,970
7330 Health Services (Medical, Dental, Nurse, Act 25)	125,000
7340 State Property Tax Reduction Allocation	1,831,701
7360 Safe Schools	75,000
7505 Ready to Learn Block Grant	113,925
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	10,000
7810 State Share of Social Security and Medicare Taxes	1,957,712
7820 State Share of Retirement Contributions	8,556,704
REVENUE FROM STATE SOURCES	\$17,874,582
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	358,976
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	75,018

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	27,116
8517 Title IV - 21st Century Schools	31,867
8731 ARRA - Build America Bonds	80,000
8732 ARRA - Qualified School Construction Bonds (QSCB)	170,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,000
REVENUE FROM FEDERAL SOURCES	\$948,977
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	5,000
9500 Capital Contributions	5,000
OTHER FINANCING SOURCES	\$10,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	120,354,254

Act 1 Index (current): 5.3%

Calculation Method:	Rate	Additional Mills For Community College: 0.2444
Approx. Tax Revenue from RE Taxes:	\$92,349,424	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,831,701</u>	
Total Approx. Tax Revenue:	\$94,181,125	
Approx. Tax Levy for Tax Rate Calculation:	\$97,038,137	
	Delaware	Total

2023-24 Data		
a. Assessed Value	\$6,402,654,493	\$6,402,654,493
b. Real Estate Mills	14.4749	14.4749
I. 2024-25 Data		
c. 2022 STEB Market Value	\$6,465,501,754	\$6,465,501,754
d. Assessed Value	\$6,459,261,847	\$6,459,261,847
e. Assessed Value of New Constr/ Renov	\$0	\$0

2023-24 Calculations		
f. 2023-24 Tax Levy	\$92,677,784	\$92,677,784
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy		\$92,677,784
(f Total * g)		
i. Base Mills Subject to Index	14.4749	14.4749
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.99914%	96.99914%
k. Tax Levy Needed		\$97,038,137
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	15.0231	15.0231
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$97,038,137	\$97,038,137
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$95,206,436
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$92,349,424
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method: Rate Additional Mills For Community College: 0.2444

Approx. Tax Revenue from RE Taxes:	\$92,349,424	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,831,701</u>	
Total Approx. Tax Revenue:	\$94,181,125	
Approx. Tax Levy for Tax Rate Calculation:	\$97,038,137	
	Delaware	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.2420	15.2421
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$98,452,069	\$98,452,069
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0
v. 2024-25 Total Real Estate Mills	15.2675	
w. Tax Levy Generated By Mills (Line m)	\$97,038,137	\$97,038,137
V. x. Tax Levy Generated By Additional Mills (Additional Mills / 1000 * d)	\$1,578,644	\$1,578,644
y. Tax Levy minus Tax Relief for Homestead Exclusions		\$96,785,080
z. Net Tax Revenue Generated by Mills (y * j)		\$93,880,695

Information Related to Property Tax Relief		
V1. Assessed Value Exclusion per Homestead	\$23,768.69	
Number of Homestead/Farmstead Properties	5004	5004
Median Assessed Value of Homestead Properties		\$609,090

Act 1 Index (current): 5.3%

Calculation Method: Rate Additional Mills For Community College: 0.2444

Approx. Tax Revenue from RE Taxes: \$92,349,424

Amount of Tax Relief for Homestead Exclusions \$1,831,701

Total Approx. Tax Revenue: \$94,181,125

Approx. Tax Levy for Tax Rate Calculation: \$97,038,137

Delaware

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,831,701	Lowering RE Tax Rate	\$0	\$1,831,701
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,831,701

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>
Delaware	6,459,261,847	15.2675	98,616,781			96.99914%	
Totals:	6,459,261,847		98,616,781	- 1,831,701	= 96,785,080	X 96.99914%	= 93,880,695

	<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	\$5.00	\$0.00	105,000
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			105,000
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%	2,100,000
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			2,100,000
Total Act 511, Current Taxes			2,205,000
Act 511 Tax Limit -->		6,465,501,754 X	12
		Market Value	Mills
			77,586,021
			(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> Delaware	14.4749	15.0231	3.79%	Yes	5.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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	45,272,846
1200 Special Programs - Elementary / Secondary	17,182,781
1300 Vocational Education	390,000
1400 Other Instructional Programs - Elementary / Secondary	118,925
1500 Nonpublic School Programs	14,126
1600 Adult Education Programs	1,048,203
1800 Pre-Kindergarten	156,766
Total Instruction	\$64,183,647
2000 Support Services	
2100 Support Services - Students	6,068,323
2200 Support Services - Instructional Staff	4,619,146
2300 Support Services - Administration	7,241,776
2400 Support Services - Pupil Health	1,857,765
2500 Support Services - Business	1,204,669
2600 Operation and Maintenance of Plant Services	10,806,880
2700 Student Transportation Services	5,327,529
2800 Support Services - Central	1,460,683
2900 Other Support Services	80,000
Total Support Services	\$38,666,771
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,936,343
Total Operation of Non-Instructional Services	\$1,936,343
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,950,524
5200 Interfund Transfers - Out	4,958,374
5900 Budgetary Reserve	1,658,595
Total Other Expenditures and Financing Uses	\$15,567,493
Total Estimated Expenditures and Other Financing Uses	\$120,354,254

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	25,887,510
200 Personnel Services - Employee Benefits	17,029,591
300 Purchased Professional and Technical Services	1,445,741
400 Purchased Property Services	40,013
500 Other Purchased Services	240,093
600 Supplies	626,563
800 Other Objects	3,335
Total Regular Programs - Elementary / Secondary	\$45,272,846
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,494,384
200 Personnel Services - Employee Benefits	3,742,919
300 Purchased Professional and Technical Services	3,326,953
400 Purchased Property Services	12,725
500 Other Purchased Services	3,441,606
600 Supplies	163,424
800 Other Objects	770
Total Special Programs - Elementary / Secondary	\$17,182,781
1300 <u>Vocational Education</u>	
500 Other Purchased Services	390,000
Total Vocational Education	\$390,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	113,925
300 Purchased Professional and Technical Services	5,000
Total Other Instructional Programs - Elementary / Secondary	\$118,925
1500 <u>Nonpublic School Programs</u>	
500 Other Purchased Services	14,126
Total Nonpublic School Programs	\$14,126
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	1,048,203
Total Adult Education Programs	\$1,048,203
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	110,750
200 Personnel Services - Employee Benefits	46,016
Total Pre-Kindergarten	\$156,766
Total Instruction	\$64,183,647
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,438,979
200 Personnel Services - Employee Benefits	2,107,461
300 Purchased Professional and Technical Services	449,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	6,995
600 Supplies	56,465
800 Other Objects	9,423
Total Support Services - Students	\$6,068,323
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,541,656
200 Personnel Services - Employee Benefits	1,740,955
400 Purchased Property Services	99,995
500 Other Purchased Services	97,600
600 Supplies	131,327
800 Other Objects	7,613
Total Support Services - Instructional Staff	\$4,619,146
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,857,260
200 Personnel Services - Employee Benefits	2,457,175
300 Purchased Professional and Technical Services	484,903
400 Purchased Property Services	207,195
500 Other Purchased Services	68,970
600 Supplies	92,991
700 Property	6,000
800 Other Objects	67,282
Total Support Services - Administration	\$7,241,776
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	952,345
200 Personnel Services - Employee Benefits	497,070
300 Purchased Professional and Technical Services	370,045
400 Purchased Property Services	721
500 Other Purchased Services	1,484
600 Supplies	36,100
Total Support Services - Pupil Health	\$1,857,765
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	574,540
200 Personnel Services - Employee Benefits	431,054
300 Purchased Professional and Technical Services	22,000
400 Purchased Property Services	2,000
500 Other Purchased Services	114,350
600 Supplies	55,725
800 Other Objects	5,000
Total Support Services - Business	\$1,204,669
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	4,059,683
200 Personnel Services - Employee Benefits	2,762,661
300 Purchased Professional and Technical Services	194,600
400 Purchased Property Services	1,471,507
500 Other Purchased Services	523,200

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	1,626,729
700 Property	162,200
800 Other Objects	6,300
Total Operation and Maintenance of Plant Services	\$10,806,880
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,710,648
200 Personnel Services - Employee Benefits	1,855,381
300 Purchased Professional and Technical Services	81,500
400 Purchased Property Services	42,000
500 Other Purchased Services	106,000
600 Supplies	527,000
700 Property	5,000
Total Student Transportation Services	\$5,327,529
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	844,808
200 Personnel Services - Employee Benefits	600,775
500 Other Purchased Services	6,850
600 Supplies	2,090
700 Property	4,360
800 Other Objects	1,800
Total Support Services - Central	\$1,460,683
2900 <u>Other Support Services</u>	
500 Other Purchased Services	80,000
Total Other Support Services	\$80,000
Total Support Services	\$38,666,771
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	973,702
200 Personnel Services - Employee Benefits	418,197
300 Purchased Professional and Technical Services	241,910
400 Purchased Property Services	19,900
500 Other Purchased Services	12,000
600 Supplies	171,103
800 Other Objects	99,531
Total Student Activities	\$1,936,343
Total Operation of Non-Instructional Services	\$1,936,343
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,572,492
900 Other Uses of Funds	5,378,032
Total Debt Service / Other Expenditures and Financing Uses	\$8,950,524
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	4,958,374

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$4,958,374
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,658,595
Total Budgetary Reserve	\$1,658,595
Total Other Expenditures and Financing Uses	\$15,567,493
TOTAL EXPENDITURES	\$120,354,254

Cash and Short-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
- Permanent Fund

Total Cash and Short-Term Investments

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	30,000,000	32,000,000
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	8,200,000	5,600,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	950,000	975,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	65,000	65,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$39,215,000	\$38,640,000
TOTAL CASH AND INVESTMENTS	\$39,215,000	\$38,640,000

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable	95,000,000	103,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	720,000	750,000
0560 Other Post-Employment Benefits (OPEB)	1,972,597	2,225,178
0599 Other Noncurrent Liabilities		
Total General Fund	\$97,692,597	\$105,975,178
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

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	\$97,692,597	\$105,975,178
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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	\$97,692,597	\$105,975,178
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	23,964,183
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,208,428
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$33,172,611
5900 Budgetary Reserve	1,658,595
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$34,831,206