

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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

ANTHONY R TESTA

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Extn :7106

Contact Person

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 : Haverford Township SD	COUNTY : Delaware	AUN : 125234502
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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%

Did 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	\$154516161
Ending Unassigned Fund Balance	\$9010250
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.83%

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
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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 : Haverford Township SD	County : Delaware	AUN Number : 125234502
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5.2.24
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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.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve for unanticipated 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.	Unassigned Fund Balance within approved limits.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for capital expenditures

<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	10,199,778
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	11,026,278
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$21,226,056</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	123,430,247
7000 Revenue from State Sources	26,181,571
8000 Revenue from Federal Sources	848,315
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$150,460,133</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$171,686,189</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	116,520,163
6112 Interim Real Estate Taxes	250,000
6113 Public Utility Realty Taxes	100,000
6150 Current Act 511 Taxes - Proportional Assessments	1,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,620,000
6500 Earnings on Investments	1,500,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,306,384
6910 Rentals	60,000
6940 Tuition from Patrons	15,000
6990 Refunds and Other Miscellaneous Revenue	358,700
REVENUE FROM LOCAL SOURCES	\$123,430,247
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,138,108
7271 Special Education funds for School-Aged Pupils	3,000,797
7311 Pupil Transportation Subsidy	930,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	525,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	465,141
7330 Health Services (Medical, Dental, Nurse, Act 25)	135,000
7505 Ready to Learn Block Grant	192,476
7810 State Share of Social Security and Medicare Taxes	2,749,479
7820 State Share of Retirement Contributions	12,045,570
REVENUE FROM STATE SOURCES	\$26,181,571
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	243,615
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	579,700
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
REVENUE FROM FEDERAL SOURCES	\$848,315
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	150,460,133

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$116,520,163
Amount of Tax Relief for Homestead Exclusions	\$0
Total Approx. Tax Revenue:	\$116,520,163
Approx. Tax Levy for Tax Rate Calculation:	\$120,434,277

Delaware

Total

2023-24 Data		
a. Assessed Value	\$6,383,385,192	\$6,383,385,192
b. Real Estate Mills	18.1684	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$6,111,612,604	\$6,111,612,604
d. Assessed Value	\$6,373,836,460	\$6,373,836,460
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$115,975,896	\$115,975,896
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$115,975,896	\$115,975,896
(f Total * g)		
i. Base Mills Subject to Index	18.1684	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.75000%	96.75000%
k. Tax Levy Needed	\$120,434,277	\$120,434,277
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	18.8951	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$120,434,277	\$120,434,277
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$120,434,277
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$116,520,163
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$116,520,163

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$116,520,163

Approx. Tax Levy for Tax Rate Calculation:

\$120,434,277

Delaware

Total

Index Maximums

p. Maximum Mills Based On Index

19.1313

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$121,939,777

\$121,939,777

IV. (p / 1000 * d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$0.00

V. Number of Homestead/Farmstead Properties

12530

12530

Median Assessed Value of Homestead Properties

\$310,655

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$116,520,163
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$116,520,163
Approx. Tax Levy for Tax Rate Calculation:	\$120,434,277

Delaware	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$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>
Delaware	6,373,836,460	18.8951	120,434,277			96.75000%	
Totals:	6,373,836,460		120,434,277	0 =	120,434,277 X	96.75000%	= 116,520,163

	<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	0.000%	0.000%	0	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,700,000	1,700,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	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 1,700,000 1,700,000

Total Act 511, Current Taxes 1,700,000

Act 511 Tax Limit -->	6,111,612,604 X	12	73,339,351
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2023-24 (Rebalanced)	2024-25	Percent Change in Rate			2023-24 (Rebalanced)	2024-25	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u>								
	Delaware	18.1684	18.8951	4.00%	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	58,694,186
1200 Special Programs - Elementary / Secondary	28,899,254
1300 Vocational Education	833,356
1400 Other Instructional Programs - Elementary / Secondary	588,314
1600 Adult Education Programs	1,399,128
Total Instruction	\$90,414,238
2000 Support Services	
2100 Support Services - Students	7,365,709
2200 Support Services - Instructional Staff	3,821,411
2300 Support Services - Administration	7,782,302
2400 Support Services - Pupil Health	2,308,306
2500 Support Services - Business	1,440,714
2600 Operation and Maintenance of Plant Services	11,185,746
2700 Student Transportation Services	7,507,304
2800 Support Services - Central	3,867,656
2900 Other Support Services	114,268
Total Support Services	\$45,393,416
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,806,807
3300 Community Services	150,000
Total Operation of Non-Instructional Services	\$1,956,807
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	24,000
Total Facilities Acquisition, Construction and Improvement Services	\$24,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	13,887,700
5200 Interfund Transfers - Out	2,040,000
5900 Budgetary Reserve	800,000
Total Other Expenditures and Financing Uses	\$16,727,700
Total Estimated Expenditures and Other Financing Uses	\$154,516,161

2024-2025 Final General Fund Budget

LEA : 125234502 Haverford Township SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	35,001,462
200 Personnel Services - Employee Benefits	20,229,158
300 Purchased Professional and Technical Services	11,500
400 Purchased Property Services	1,162,087
500 Other Purchased Services	290,927
600 Supplies	1,759,763
700 Property	235,519
800 Other Objects	3,770
Total Regular Programs - Elementary / Secondary	\$58,694,186
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,684,930
200 Personnel Services - Employee Benefits	8,433,271
300 Purchased Professional and Technical Services	2,000,000
400 Purchased Property Services	149,094
500 Other Purchased Services	5,268,659
600 Supplies	246,300
700 Property	117,000
Total Special Programs - Elementary / Secondary	\$28,899,254
1300 <u>Vocational Education</u>	
500 Other Purchased Services	833,356
Total Vocational Education	\$833,356
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	362,861
200 Personnel Services - Employee Benefits	172,453
300 Purchased Professional and Technical Services	50,000
600 Supplies	3,000
Total Other Instructional Programs - Elementary / Secondary	\$588,314
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	1,399,128
Total Adult Education Programs	\$1,399,128
Total Instruction	\$90,414,238
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	4,216,879
200 Personnel Services - Employee Benefits	2,515,818
300 Purchased Professional and Technical Services	553,014
500 Other Purchased Services	5,500
600 Supplies	66,265
700 Property	6,000
800 Other Objects	2,233
Total Support Services - Students	\$7,365,709

2024-2025 Final General Fund Budget

LEA : 125234502 Haverford Township SD

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,187,428
200 Personnel Services - Employee Benefits	1,312,175
300 Purchased Professional and Technical Services	149,000
500 Other Purchased Services	13,100
600 Supplies	137,908
700 Property	15,000
800 Other Objects	6,800
Total Support Services - Instructional Staff	\$3,821,411
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,338,000
200 Personnel Services - Employee Benefits	2,508,167
300 Purchased Professional and Technical Services	477,000
400 Purchased Property Services	25,000
500 Other Purchased Services	244,878
600 Supplies	124,512
700 Property	17,500
800 Other Objects	47,245
Total Support Services - Administration	\$7,782,302
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,291,726
200 Personnel Services - Employee Benefits	689,330
300 Purchased Professional and Technical Services	300,000
600 Supplies	25,250
700 Property	2,000
Total Support Services - Pupil Health	\$2,308,306
2500 Support Services - Business	
100 Personnel Services - Salaries	753,829
200 Personnel Services - Employee Benefits	505,385
300 Purchased Professional and Technical Services	15,500
400 Purchased Property Services	1,500
500 Other Purchased Services	32,000
600 Supplies	82,500
700 Property	45,000
800 Other Objects	5,000
Total Support Services - Business	\$1,440,714
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,523,073
200 Personnel Services - Employee Benefits	2,896,742
300 Purchased Professional and Technical Services	28,500
400 Purchased Property Services	1,052,900
500 Other Purchased Services	574,921
600 Supplies	1,954,510
700 Property	150,000
800 Other Objects	5,100

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$11,185,746
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	4,412,863
200 Personnel Services - Employee Benefits	2,107,732
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	200,000
500 Other Purchased Services	119,009
600 Supplies	510,500
700 Property	137,200
800 Other Objects	5,000
Total Student Transportation Services	\$7,507,304
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,242,421
200 Personnel Services - Employee Benefits	803,276
300 Purchased Professional and Technical Services	345,700
400 Purchased Property Services	1,135,469
500 Other Purchased Services	151,900
600 Supplies	17,800
700 Property	151,540
800 Other Objects	19,550
Total Support Services - Central	\$3,867,656
2900 <u>Other Support Services</u>	
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	109,268
Total Other Support Services	\$114,268
Total Support Services	\$45,393,416
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	874,081
200 Personnel Services - Employee Benefits	368,694
300 Purchased Professional and Technical Services	235,500
400 Purchased Property Services	46,317
500 Other Purchased Services	48,610
600 Supplies	161,205
700 Property	29,600
800 Other Objects	42,800
Total Student Activities	\$1,806,807
3300 <u>Community Services</u>	
500 Other Purchased Services	150,000
Total Community Services	\$150,000
Total Operation of Non-Instructional Services	\$1,956,807
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	

<u>Description</u>	<u>Amount</u>
700 Property	24,000
Total Facilities Acquisition, Construction and Improvement Services	\$24,000
Total Facilities Acquisition, Construction and Improvement Services	\$24,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	5,207,700
900 Other Uses of Funds	8,680,000
Total Debt Service / Other Expenditures and Financing Uses	\$13,887,700
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,040,000
Total Interfund Transfers - Out	\$2,040,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	800,000
Total Budgetary Reserve	\$800,000
Total Other Expenditures and Financing Uses	\$16,727,700
TOTAL EXPENDITURES	\$154,516,161

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	20,000,000	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	9,000,000	7,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	140,000	140,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	750,000	750,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$29,890,000	\$27,890,000

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	\$29,890,000	\$27,890,000
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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable	186,938,045	173,103,891
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 General Fund	\$186,938,045	\$173,103,891
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

\$186,938,045

\$173,103,891

Short-Term Payables

06/30/2024 Estimate

06/30/2025 Projection

General Fund	1,250,000	1,250,000
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		
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	\$1,250,000	\$1,250,000
TOTAL INDEBTEDNESS	\$188,188,045	\$174,353,891

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,159,778
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,010,250
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$17,170,028
5900 Budgetary Reserve	800,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$17,970,028