

Act 1 Index (current): 5.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$195,006,182

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$195,006,182

Approx. Tax Levy for Tax Rate Calculation:

\$202,078,945

	Chester	Delaware	Total
2023-24 Data			
a. Assessed Value	\$8,038,478,531	\$1,141,218,976	\$9,179,697,507
b. Real Estate Mills	22.4364	9.9424	
I. 2024-25 Data			
c. 2022 STEB Market Value	\$15,569,013,142	\$1,051,730,149	\$16,620,743,291
d. Assessed Value	\$8,327,125,032	\$1,157,898,502	\$9,485,023,534
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2023-24 Calculations			
f. 2023-24 Tax Levy	\$180,354,520	\$11,346,456	\$191,700,976
(a * b)			
2024-25 Calculations			
g. Percent of Total Market Value	93.67218%	6.32782%	100.00000%
II.			
h. Rebalanced 2023-24 Tax Levy	\$179,570,483	\$12,130,493	\$191,700,976
(f Total * g)			
i. Base Mills Subject to Index	22.4364	10.6294	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	96.50000%	96.50000%	96.50000%
k. Tax Levy Needed	\$189,291,753	\$12,787,192	\$202,078,945
(Approx. Tax Levy * g)			
I. 2024-25 Real Estate Tax Rate	22.7319	11.0434	
(k / d * 1000)			
III.			
m. Tax Levy Generated by Mills	\$189,291,374	\$12,787,136	\$202,078,510
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$202,078,510
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$195,005,762
(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:

4

Approx. Tax Revenue from RE Taxes:

\$195,006,182

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$195,006,182

Approx. Tax Levy for Tax Rate Calculation:

\$202,078,945

	Chester	Delaware	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	23.6255	11.1927	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$196,732,492	\$12,960,011	\$209,692,503
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

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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			\$1

Act 1 Index (current): 5.3%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$195,006,182		
Amount of Tax Relief for Homestead Exclusions	\$0		
Total Approx. Tax Revenue:	\$195,006,182		
Approx. Tax Levy for Tax Rate Calculation:	\$202,078,945		

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

Proposed Final

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	8,327,125,032	22.7319	189,291,374			96.50000%	
Delaware	1,157,898,502	11.0434	12,787,136			96.50000%	
Totals:	9,485,023,534		202,078,510	-	0 =	202,078,510 X	96.50000% = 195,005,762

	<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	0.500%	0.000%	28,282,975
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	4,681,800
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			32,964,775
Total Act 511, Current Taxes			32,964,775
Act 511 Tax Limit -->		16,620,743,291 X	12
		Market Value	Mills
			199,448,919
			(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>								
	Chester	22.4364	22.7319	1.32%	Yes	5.3%			
	Delaware	10.6294	11.0434	3.90%	Yes	5.3%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%			

Proposed Final

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	121,180,502
1200 Special Programs - Elementary / Secondary	50,363,777
1300 Vocational Education	7,192,232
1400 Other Instructional Programs - Elementary / Secondary	2,257,121
1500 Nonpublic School Programs	90,632
Total Instruction	\$181,084,264
2000 Support Services	
2100 Support Services - Students	12,242,027
2200 Support Services - Instructional Staff	8,523,868
2300 Support Services - Administration	15,272,162
2400 Support Services - Pupil Health	3,507,496
2500 Support Services - Business	2,218,795
2600 Operation and Maintenance of Plant Services	23,547,369
2700 Student Transportation Services	15,338,969
2800 Support Services - Central	5,875,825
2900 Other Support Services	230,344
Total Support Services	\$86,756,855
3000 Operation of Non-Instructional Services	
3200 Student Activities	6,182,964
3300 Community Services	20,418
Total Operation of Non-Instructional Services	\$6,203,382
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	27,520,541
5200 Interfund Transfers - Out	13,776,051
5900 Budgetary Reserve	7,002,975
Total Other Expenditures and Financing Uses	\$48,299,567
Total Estimated Expenditures and Other Financing Uses	\$322,344,068

Proposed Final

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	66,634,104
200 Personnel Services - Employee Benefits	39,123,962
300 Purchased Professional and Technical Services	4,310,564
400 Purchased Property Services	343,509
500 Other Purchased Services	5,341,110
600 Supplies	5,312,089
700 Property	55,828
800 Other Objects	59,336
Total Regular Programs - Elementary / Secondary	\$121,180,502
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	18,268,479
200 Personnel Services - Employee Benefits	10,744,785
300 Purchased Professional and Technical Services	13,010,811
400 Purchased Property Services	5,500
500 Other Purchased Services	7,975,657
600 Supplies	313,655
700 Property	10,400
800 Other Objects	34,490
Total Special Programs - Elementary / Secondary	\$50,363,777
1300 Vocational Education	
100 Personnel Services - Salaries	2,645,249
200 Personnel Services - Employee Benefits	1,573,316
300 Purchased Professional and Technical Services	23,500
400 Purchased Property Services	1,300
500 Other Purchased Services	2,838,220
600 Supplies	108,047
800 Other Objects	2,600
Total Vocational Education	\$7,192,232
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,159,644
200 Personnel Services - Employee Benefits	630,046
300 Purchased Professional and Technical Services	296,162
500 Other Purchased Services	112,500
600 Supplies	58,769
Total Other Instructional Programs - Elementary / Secondary	\$2,257,121
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	90,632
Total Nonpublic School Programs	\$90,632
Total Instruction	\$181,084,264
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	7,336,779

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	4,336,954
300 Purchased Professional and Technical Services	422,441
400 Purchased Property Services	3,000
500 Other Purchased Services	52,000
600 Supplies	87,304
800 Other Objects	3,549
Total Support Services - Students	\$12,242,027
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	4,337,084
200 Personnel Services - Employee Benefits	3,139,736
300 Purchased Professional and Technical Services	454,265
400 Purchased Property Services	12,860
500 Other Purchased Services	84,050
600 Supplies	481,273
700 Property	1,000
800 Other Objects	13,600
Total Support Services - Instructional Staff	\$8,523,868
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	8,230,266
200 Personnel Services - Employee Benefits	4,891,256
300 Purchased Professional and Technical Services	1,585,523
400 Purchased Property Services	21,575
500 Other Purchased Services	228,208
600 Supplies	197,044
700 Property	3,050
800 Other Objects	115,240
Total Support Services - Administration	\$15,272,162
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	2,157,459
200 Personnel Services - Employee Benefits	1,276,783
300 Purchased Professional and Technical Services	21,000
400 Purchased Property Services	3,525
500 Other Purchased Services	1,600
600 Supplies	46,849
800 Other Objects	280
Total Support Services - Pupil Health	\$3,507,496
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	1,311,786
200 Personnel Services - Employee Benefits	780,594
300 Purchased Professional and Technical Services	41,900
400 Purchased Property Services	6,500
500 Other Purchased Services	23,680
600 Supplies	19,200
800 Other Objects	35,135
Total Support Services - Business	\$2,218,795

Proposed Final

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	9,329,117
200 Personnel Services - Employee Benefits	5,587,392
300 Purchased Professional and Technical Services	596,000
400 Purchased Property Services	4,214,436
500 Other Purchased Services	860,950
600 Supplies	2,494,374
700 Property	458,000
800 Other Objects	7,100
Total Operation and Maintenance of Plant Services	\$23,547,369
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	252,291
200 Personnel Services - Employee Benefits	149,864
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	3,500
500 Other Purchased Services	14,876,014
600 Supplies	50,600
800 Other Objects	1,700
Total Student Transportation Services	\$15,338,969
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	2,787,002
200 Personnel Services - Employee Benefits	1,652,570
300 Purchased Professional and Technical Services	260,000
400 Purchased Property Services	310,062
500 Other Purchased Services	56,326
600 Supplies	763,865
800 Other Objects	46,000
Total Support Services - Central	\$5,875,825
2900 <u>Other Support Services</u>	
500 Other Purchased Services	130,344
800 Other Objects	100,000
Total Other Support Services	\$230,344
Total Support Services	\$86,756,855
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	3,377,038
200 Personnel Services - Employee Benefits	1,588,007
300 Purchased Professional and Technical Services	230,766
400 Purchased Property Services	151,200
500 Other Purchased Services	450,573
600 Supplies	243,106
700 Property	63,060
800 Other Objects	79,214
Total Student Activities	\$6,182,964

<u>Description</u>	<u>Amount</u>
3300 Community Services	
600 Supplies	20,418
Total Community Services	\$20,418
Total Operation of Non-Instructional Services	\$6,203,382
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	8,790,541
900 Other Uses of Funds	18,730,000
Total Debt Service / Other Expenditures and Financing Uses	\$27,520,541
5200 Interfund Transfers - Out	
900 Other Uses of Funds	13,776,051
Total Interfund Transfers - Out	\$13,776,051
5900 Budgetary Reserve	
800 Other Objects	7,002,975
Total Budgetary Reserve	\$7,002,975
Total Other Expenditures and Financing Uses	\$48,299,567
TOTAL EXPENDITURES	\$322,344,068

Propose Final

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	80,355,277	45,482,957
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	26,358,385	27,970,038
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	\$106,713,662	\$73,452,995
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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

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

Total Long-Term Investments		
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TOTAL CASH AND INVESTMENTS	\$106,713,662	\$73,452,995
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Proposed Final

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund

0510 Bonds Payable	223,460,000	249,730,000
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	\$223,460,000	\$249,730,000
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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

Proposed Final

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

Proposed Final

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

Proposed Final

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	\$223,460,000	\$249,730,000
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Proposed Final

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	\$223,460,000	\$249,730,000
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Processed Final

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,159,909
0840 Assigned Fund Balance	21,150,756
0850 Unassigned Fund Balance	20,172,291
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$45,482,956
5900 Budgetary Reserve	7,002,975
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$52,485,931

Proposed Final