

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/10/2024

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Richard D Livergood

(610)240-1933

Extn :

Contact Person

Telephone

Extension

livergoodr@tesd.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Tredyffrin-Easttown SD	COUNTY : Chester	AUN : 124157802
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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	\$185722336
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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 : Tredyffrin-Easttown SD	County : Chester	AUN Number : 124157802
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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
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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>
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
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Subsequent year's budget, capital projects, vested employee services, future retirement plan rate stabilization, medical plan rate stabilization
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Future athletic program 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	33,383,113
0840 Assigned Fund Balance	238,984
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$33,622,097</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	152,690,836
7000 Revenue from State Sources	27,557,099
8000 Revenue from Federal Sources	865,570
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$181,113,505</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$214,735,602</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	139,982,609
6112 Interim Real Estate Taxes	1,097,289
6113 Public Utility Realty Taxes	112,564
6150 Current Act 511 Taxes - Proportional Assessments	3,740,124
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,699,412
6500 Earnings on Investments	4,000,000
6700 Revenues from LEA Activities	273,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,002,720
6910 Rentals	570,027
6990 Refunds and Other Miscellaneous Revenue	213,091
REVENUE FROM LOCAL SOURCES	\$152,690,836
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,553,885
7271 Special Education funds for School-Aged Pupils	2,546,108
7311 Pupil Transportation Subsidy	1,028,499
7330 Health Services (Medical, Dental, Nurse, Act 25)	156,163
7340 State Property Tax Reduction Allocation	3,294,868
7360 Safe Schools	184,000
7501 PA Accountability Grants	199,614
7810 State Share of Social Security and Medicare Taxes	2,764,797
7820 State Share of Retirement Contributions	11,829,165
REVENUE FROM STATE SOURCES	\$27,557,099
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	145,545
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	73,820
8516 Title III - Language Instruction for English Learners and Immigrant Students	21,565
8517 Title IV - 21st Century Schools	12,640
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	600,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	12,000
REVENUE FROM FEDERAL SOURCES	\$865,570
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	181,113,505

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$139,982,609
Amount of Tax Relief for Homestead Exclusions	<u>\$3,294,868</u>
Total Approx. Tax Revenue:	\$143,277,477
Approx. Tax Levy for Tax Rate Calculation:	\$147,443,369

Chester

Total

2023-24 Data

a. Assessed Value	\$5,191,322,670	\$5,191,322,670
b. Real Estate Mills	26.7585	

I. 2024-25 Data

c. 2022 STEB Market Value	\$10,005,617,545	\$10,005,617,545
d. Assessed Value	\$5,203,155,159	\$5,203,155,159
e. Assessed Value of New Constr/ Renov	\$0	\$0

2023-24 Calculations

f. 2023-24 Tax Levy	\$138,912,008	\$138,912,008
(a * b)		

2024-25 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$138,912,008	\$138,912,008
(f Total * g)		
i. Base Mills Subject to Index	26.7585	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	97.11000%	97.11000%
k. Tax Levy Needed	\$147,443,369	\$147,443,369
(Approx. Tax Levy * g)		

I. 2024-25 Real Estate Tax Rate 28.3373
(k / d * 1000)

l. Tax Levy Generated by Mills	\$147,443,369	\$147,443,369
(l / 1000 * d)		
m. Tax Levy minus Tax Relief for Homestead Exclusions		\$144,148,501
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$139,982,609
(n * Est. Pct. Collection)		

AUN: 124157802 Tredyffrin-Easttown SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$139,982,609
Amount of Tax Relief for Homestead Exclusions	<u>\$3,294,868</u>
Total Approx. Tax Revenue:	\$143,277,477
Approx. Tax Levy for Tax Rate Calculation:	\$147,443,369

Chester

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	28.1767	
q. Mills In Excess of Index (if l > p), (l - p))	0.1606	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$146,607,742	\$146,607,742
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$835,627	\$835,627
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$811,477	\$811,477

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$10,707.00	
Number of Homestead/Farmstead Properties	10860	10860
Median Assessed Value of Homestead Properties		\$251,020

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$139,982,609

Amount of Tax Relief for Homestead Exclusions \$3,294,868

Total Approx. Tax Revenue: \$143,277,477

Approx. Tax Levy for Tax Rate Calculation: \$147,443,369

Chester

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,294,868	Lowering RE Tax Rate	\$0	\$3,294,868
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,294,868

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Chester	5,203,155,159	28.3373	147,443,369			97.11000%	
Totals:	5,203,155,159		147,443,369	3,294,868	= 144,148,501	X 97.11000%	= 139,982,609

	Rate			Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00			0
6140 Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments			0	0
6150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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%	3,740,124	3,740,124
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			3,740,124	3,740,124
Total Act 511, Current Taxes				3,740,124
Act 511 Tax Limit -->		10,005,617,545	X 12	120,067,411
		Market Value	Mills	(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 <u>Current Act 511 Taxes – Proportional Assessments</u>	26.7585	28.3373	5.91%	No	5.3%				
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	74,620,415
1200 Special Programs - Elementary / Secondary	34,832,736
1300 Vocational Education	900,000
1400 Other Instructional Programs - Elementary / Secondary	146,629
Total Instruction	\$110,499,780
2000 Support Services	
2100 Support Services - Students	8,822,432
2200 Support Services - Instructional Staff	4,538,110
2300 Support Services - Administration	9,190,197
2400 Support Services - Pupil Health	2,467,484
2500 Support Services - Business	1,580,172
2600 Operation and Maintenance of Plant Services	13,603,088
2700 Student Transportation Services	8,698,563
2800 Support Services - Central	4,826,818
2900 Other Support Services	956,646
Total Support Services	\$54,683,510
3000 Operation of Non-Instructional Services	
3200 Student Activities	474,881
Total Operation of Non-Instructional Services	\$474,881
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,376,218
5200 Interfund Transfers - Out	7,687,947
5900 Budgetary Reserve	3,000,000
Total Other Expenditures and Financing Uses	\$20,064,165
Total Estimated Expenditures and Other Financing Uses	\$185,722,336

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	41,937,504
200 Personnel Services - Employee Benefits	23,111,495
300 Purchased Professional and Technical Services	4,228,400
400 Purchased Property Services	977,348
500 Other Purchased Services	1,009,235
600 Supplies	3,204,163
700 Property	98,750
800 Other Objects	53,520
Total Regular Programs - Elementary / Secondary	\$74,620,415
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,781,406
200 Personnel Services - Employee Benefits	5,085,760
300 Purchased Professional and Technical Services	16,420,000
500 Other Purchased Services	4,350,300
600 Supplies	195,270
Total Special Programs - Elementary / Secondary	\$34,832,736
1300 Vocational Education	
500 Other Purchased Services	900,000
Total Vocational Education	\$900,000
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	94,163
200 Personnel Services - Employee Benefits	50,466
600 Supplies	2,000
Total Other Instructional Programs - Elementary / Secondary	\$146,629
Total Instruction	\$110,499,780
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	5,569,485
200 Personnel Services - Employee Benefits	3,131,807
300 Purchased Professional and Technical Services	22,000
400 Purchased Property Services	5,000
500 Other Purchased Services	30,500
600 Supplies	63,140
800 Other Objects	500
Total Support Services - Students	\$8,822,432
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,685,443
200 Personnel Services - Employee Benefits	1,552,636
300 Purchased Professional and Technical Services	17,000
400 Purchased Property Services	5,000
500 Other Purchased Services	15,550
600 Supplies	246,186

<u>Description</u>	<u>Amount</u>
800 Other Objects	16,295
Total Support Services - Instructional Staff	\$4,538,110
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,816,446
200 Personnel Services - Employee Benefits	2,554,201
300 Purchased Professional and Technical Services	1,063,100
400 Purchased Property Services	49,000
500 Other Purchased Services	583,800
600 Supplies	101,585
800 Other Objects	22,065
Total Support Services - Administration	\$9,190,197
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,007,473
200 Personnel Services - Employee Benefits	661,361
300 Purchased Professional and Technical Services	740,000
400 Purchased Property Services	1,500
500 Other Purchased Services	1,500
600 Supplies	45,650
700 Property	10,000
Total Support Services - Pupil Health	\$2,467,484
2500 Support Services - Business	
100 Personnel Services - Salaries	820,661
200 Personnel Services - Employee Benefits	656,491
300 Purchased Professional and Technical Services	38,000
400 Purchased Property Services	420
500 Other Purchased Services	10,450
600 Supplies	8,150
800 Other Objects	46,000
Total Support Services - Business	\$1,580,172
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,830,056
200 Personnel Services - Employee Benefits	3,130,065
300 Purchased Professional and Technical Services	214,707
400 Purchased Property Services	3,293,134
500 Other Purchased Services	423,950
600 Supplies	1,661,676
700 Property	35,000
800 Other Objects	14,500
Total Operation and Maintenance of Plant Services	\$13,603,088
2700 Student Transportation Services	
100 Personnel Services - Salaries	282,842
200 Personnel Services - Employee Benefits	170,035
400 Purchased Property Services	11,100
500 Other Purchased Services	7,524,736
600 Supplies	709,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	850
Total Student Transportation Services	\$8,698,563
2800 Support Services - Central	
100 Personnel Services - Salaries	1,456,699
200 Personnel Services - Employee Benefits	863,065
300 Purchased Professional and Technical Services	96,470
400 Purchased Property Services	190,525
500 Other Purchased Services	10,500
600 Supplies	1,732,469
700 Property	476,090
800 Other Objects	1,000
Total Support Services - Central	\$4,826,818
2900 Other Support Services	
100 Personnel Services - Salaries	524,794
200 Personnel Services - Employee Benefits	319,852
300 Purchased Professional and Technical Services	37,000
500 Other Purchased Services	75,000
Total Other Support Services	\$956,646
Total Support Services	\$54,683,510
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	406,614
200 Personnel Services - Employee Benefits	28,267
500 Other Purchased Services	40,000
Total Student Activities	\$474,881
Total Operation of Non-Instructional Services	\$474,881
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,056,218
900 Other Uses of Funds	6,320,000
Total Debt Service / Other Expenditures and Financing Uses	\$9,376,218
5200 Interfund Transfers - Out	
900 Other Uses of Funds	7,687,947
Total Interfund Transfers - Out	\$7,687,947
5900 Budgetary Reserve	
800 Other Objects	3,000,000
Total Budgetary Reserve	\$3,000,000
Total Other Expenditures and Financing Uses	\$20,064,165
TOTAL EXPENDITURES	\$185,722,336

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	59,700,000	57,900,000
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	39,200,000	34,300,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	234,000	234,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$99,134,000	\$92,434,000

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

\$99,134,000

\$92,434,000

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	1,205,158	1,205,158
0540 Accumulated Compensated Absences	8,488,829	8,488,829
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	16,338,640	16,338,640
0599 Other Noncurrent Liabilities		
Total General Fund	\$26,032,627	\$26,032,627

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

122,480,000

149,160,000

Total Other Capital Projects Fund

\$122,480,000

\$149,160,000

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

\$148,512,627

\$175,192,627

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	\$148,512,627	\$175,192,627

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	28,774,282
0840 Assigned Fund Balance	238,984
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$29,013,266
5900 Budgetary Reserve	3,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$32,013,266