



**2024-2025 PROPOSED FINAL
GENERAL FUND BUDGET**

PDE -2028

May 3, 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 : Rose Tree Media SD	County : Delaware	AUN Number : 125237903
---	-----------------------------	----------------------------------

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 4-25-2024
---	--------------------------

**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,234,566
0850 Unassigned Fund Balance	6,962,690
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,197,256</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	99,778,023
7000 Revenue from State Sources	20,490,096
8000 Revenue from Federal Sources	468,388
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$120,736,507</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$130,933,763</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	91,182,985
6112 Interim Real Estate Taxes	1,500,000
6113 Public Utility Realty Taxes	78,000
6114 Payments in Lieu of Current Taxes - State / Local	4,919
6140 Current Act 511 Taxes - Flat Rate Assessments	175,000
6150 Current Act 511 Taxes - Proportional Assessments	1,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,200,000
6500 Earnings on Investments	1,800,000
6700 Revenues from LEA Activities	100,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	716,987
6910 Rentals	90,000
6940 Tuition from Patrons	930,000
6990 Refunds and Other Miscellaneous Revenue	300,132
REVENUE FROM LOCAL SOURCES	\$99,778,023
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,770,280
7271 Special Education funds for School-Aged Pupils	1,896,541
7311 Pupil Transportation Subsidy	828,939
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	185,974
7330 Health Services (Medical, Dental, Nurse, Act 25)	87,408
7340 State Property Tax Reduction Allocation	2,509,897
7501 PA Accountability Grants	140,258
7810 State Share of Social Security and Medicare Taxes	2,045,134
7820 State Share of Retirement Contributions	9,025,665
REVENUE FROM STATE SOURCES	\$20,490,096
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	159,446
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	70,225
8517 Title IV - 21st Century Schools	10,717
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	220,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000
REVENUE FROM FEDERAL SOURCES	\$468,388
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	120,736,507

Act 1 Index (current): 5.3%

Calculation Method:	Rate	Additional Mills For Community College: 0.2080
Approx. Tax Revenue from RE Taxes:	\$89,942,185	
Amount of Tax Relief for Homestead Exclusions	\$2,510,034	
Total Approx. Tax Revenue:	\$92,452,219	
Approx. Tax Levy for Tax Rate Calculation:	\$95,233,936	
	Delaware	Total

2023-24 Data		
a. Assessed Value	\$6,060,070,560	\$6,060,070,560
b. Real Estate Mills	14.9618	14.9618
I. 2024-25 Data		
c. 2022 STEB Market Value	\$5,338,681,186	\$5,338,681,186
d. Assessed Value	\$6,149,877,995	\$6,149,877,995
e. Assessed Value of New Constr/ Renov	\$0	\$0

2023-24 Calculations		
f. 2023-24 Tax Levy	\$90,669,564	\$90,669,564
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy		\$90,669,564
(f Total * g)		
i. Base Mills Subject to Index	14.9618	14.9618
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed		\$95,233,936
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	15.4855	15.4855
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$95,233,936	\$95,233,936
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$92,723,902
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$89,942,185
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method: Rate Additional Mills For Community College: 0.2080

Approx. Tax Revenue from RE Taxes: \$89,942,185

Amount of Tax Relief for Homestead Exclusions \$2,510,034

Total Approx. Tax Revenue: \$92,452,219

Approx. Tax Levy for Tax Rate Calculation: \$95,233,936

Delaware Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.7547	15.7548
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$96,889,483	\$96,889,483
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	15.6935	
w. Tax Levy Generated By Mills (Line m)	\$95,233,936	\$95,233,936
V. x. Tax Levy Generated By Additional Mills (Additional Mills / 1000 * d)	\$1,279,175	\$1,279,175
y. Tax Levy minus Tax Relief for Homestead Exclusions		\$94,003,077
z. Net Tax Revenue Generated by Mills (y * j)		\$91,182,985

Information Related to Property Tax Relief		
V1. Assessed Value Exclusion per Homestead	\$19,846.00	
Number of Homestead/Farmstead Properties	8059	8059
Median Assessed Value of Homestead Properties		\$393,120

Act 1 Index (current): 5.3%

Calculation Method:	Rate	Additional Mills For Community College:	0.2080
Approx. Tax Revenue from RE Taxes:	\$89,942,185		
Amount of Tax Relief for Homestead Exclusions	<u>\$2,510,034</u>		
Total Approx. Tax Revenue:	\$92,452,219		
Approx. Tax Levy for Tax Rate Calculation:	\$95,233,936		
	Delaware	Total	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,509,897	Lowering RE Tax Rate	\$0	\$2,509,897
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$137			\$137
Amount of Tax Relief from State/Local Sources				\$2,510,034

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	6,149,877,995	15.6935	96,513,111			97.00000%	
Totals:	6,149,877,995		96,513,111	- 2,510,034	= 94,003,077	X 97.00000%	= 91,182,985

	<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	\$10.00	\$0.00	175,000
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			175,000
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%	1,700,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			1,700,000
Total Act 511, Current Taxes			1,875,000
Act 511 Tax Limit -->		5,338,681,186 X	12
		Market Value	Mills
			64,064,174
			(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	14.9618	15.4855	3.51%	Yes	5.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	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	47,159,053
1200 Special Programs - Elementary / Secondary	16,533,878
1300 Vocational Education	477,084
1400 Other Instructional Programs - Elementary / Secondary	1,259,059
1700 Higher Education Programs for Secondary Students	1,240,927
Total Instruction	\$66,670,001
2000 Support Services	
2100 Support Services - Students	4,194,205
2200 Support Services - Instructional Staff	5,745,738
2300 Support Services - Administration	7,405,855
2400 Support Services - Pupil Health	1,198,449
2500 Support Services - Business	1,525,062
2600 Operation and Maintenance of Plant Services	10,888,521
2700 Student Transportation Services	7,440,615
2800 Support Services - Central	2,252,445
2900 Other Support Services	173,506
Total Support Services	\$40,824,396
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,881,298
3300 Community Services	155,500
Total Operation of Non-Instructional Services	\$2,036,798
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	12,251,537
Total Other Expenditures and Financing Uses	\$12,251,537
Total Estimated Expenditures and Other Financing Uses	\$121,782,732

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	26,951,915
200 Personnel Services - Employee Benefits	16,905,967
300 Purchased Professional and Technical Services	1,007,500
500 Other Purchased Services	705,950
600 Supplies	1,524,594
700 Property	38,695
800 Other Objects	24,432
Total Regular Programs - Elementary / Secondary	\$47,159,053
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,570,369
200 Personnel Services - Employee Benefits	5,449,661
300 Purchased Professional and Technical Services	2,095,119
400 Purchased Property Services	18,000
500 Other Purchased Services	1,285,970
600 Supplies	111,894
800 Other Objects	2,865
Total Special Programs - Elementary / Secondary	\$16,533,878
1300 <u>Vocational Education</u>	
500 Other Purchased Services	477,084
Total Vocational Education	\$477,084
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	469,428
200 Personnel Services - Employee Benefits	307,982
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	447,527
600 Supplies	23,997
800 Other Objects	2,125
Total Other Instructional Programs - Elementary / Secondary	\$1,259,059
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	1,240,927
Total Higher Education Programs for Secondary Students	\$1,240,927
Total Instruction	\$66,670,001
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,445,748
200 Personnel Services - Employee Benefits	1,534,635
300 Purchased Professional and Technical Services	130,651
400 Purchased Property Services	20,418
500 Other Purchased Services	4,100
600 Supplies	53,778
800 Other Objects	4,875

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$4,194,205
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,018,575
200 Personnel Services - Employee Benefits	1,417,079
300 Purchased Professional and Technical Services	503,221
400 Purchased Property Services	945,577
500 Other Purchased Services	108,893
600 Supplies	667,568
700 Property	75,000
800 Other Objects	9,825
Total Support Services - Instructional Staff	\$5,745,738
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,791,276
200 Personnel Services - Employee Benefits	2,437,031
300 Purchased Professional and Technical Services	603,950
500 Other Purchased Services	155,150
600 Supplies	113,150
700 Property	5,000
800 Other Objects	300,298
Total Support Services - Administration	\$7,405,855
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	547,758
200 Personnel Services - Employee Benefits	403,251
300 Purchased Professional and Technical Services	229,500
400 Purchased Property Services	400
500 Other Purchased Services	700
600 Supplies	16,840
Total Support Services - Pupil Health	\$1,198,449
2500 Support Services - Business	
100 Personnel Services - Salaries	646,761
200 Personnel Services - Employee Benefits	393,490
300 Purchased Professional and Technical Services	173,000
400 Purchased Property Services	157,376
500 Other Purchased Services	22,500
600 Supplies	113,715
800 Other Objects	18,220
Total Support Services - Business	\$1,525,062
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,734,132
200 Personnel Services - Employee Benefits	2,777,210
300 Purchased Professional and Technical Services	661,400
400 Purchased Property Services	1,248,820
500 Other Purchased Services	517,533
600 Supplies	1,715,215
700 Property	227,000

2024-2025 Final General Fund Budget

LEA : 125237903 Rose Tree Media SD

Printed 5/7/2024 9:17:08 AM

<u>Description</u>	<u>Amount</u>
800 Other Objects	7,211
Total Operation and Maintenance of Plant Services	\$10,888,521
2700 Student Transportation Services	
100 Personnel Services - Salaries	3,734,830
200 Personnel Services - Employee Benefits	2,079,373
400 Purchased Property Services	260,462
500 Other Purchased Services	626,500
600 Supplies	728,700
700 Property	10,000
800 Other Objects	750
Total Student Transportation Services	\$7,440,615
2800 Support Services - Central	
100 Personnel Services - Salaries	687,499
200 Personnel Services - Employee Benefits	549,772
300 Purchased Professional and Technical Services	438,190
400 Purchased Property Services	433,333
500 Other Purchased Services	58,726
600 Supplies	80,425
800 Other Objects	4,500
Total Support Services - Central	\$2,252,445
2900 Other Support Services	
500 Other Purchased Services	173,506
Total Other Support Services	\$173,506
Total Support Services	\$40,824,396
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,069,260
200 Personnel Services - Employee Benefits	492,020
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	27,200
500 Other Purchased Services	54,628
600 Supplies	126,380
700 Property	8,000
800 Other Objects	85,810
Total Student Activities	\$1,881,298
3300 Community Services	
400 Purchased Property Services	45,000
500 Other Purchased Services	83,000
600 Supplies	2,500
800 Other Objects	25,000
Total Community Services	\$155,500
Total Operation of Non-Instructional Services	\$2,036,798
5000 Other Expenditures and Financing Uses	

<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,741,537
900 Other Uses of Funds	9,510,000
Total Debt Service / Other Expenditures and Financing Uses	\$12,251,537
Total Other Expenditures and Financing Uses	\$12,251,537
TOTAL EXPENDITURES	\$121,782,732

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	18,756,000	15,676,289
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	3,000,000	3,000,000
Other Capital Projects Fund	16,000,000	8,000,000
Debt Service Fund	1,010,000	1,100,000
Food Service / Cafeteria Operations Fund	1,900,000	1,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	50,000	45,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	145,000	135,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$40,861,000	\$29,456,289

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	\$40,861,000	\$29,456,289
-----------------------------------	---------------------	---------------------

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	41,605,000	32,795,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	784,647	271,218
0540 Accumulated Compensated Absences	2,598,153	2,615,921
0550 Authority Lease Obligations	3,837,224	3,615,517
0560 Other Post-Employment Benefits (OPEB)	8,751,023	9,365,217
0599 Other Noncurrent Liabilities		
Total General Fund	\$57,576,047	\$48,662,873

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	\$57,576,047	\$48,662,873
-------------------------------------	---------------------	---------------------

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	\$57,576,047	\$48,662,873
---------------------------	---------------------	---------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,855,209
0850 Unassigned Fund Balance	6,295,822
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,151,031

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,151,031
--	--------------------