

<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	15,500,000
0850 Unassigned Fund Balance	17,291,941
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$32,791,941</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	150,025,134
7000 Revenue from State Sources	66,702,562
8000 Revenue from Federal Sources	10,172,304
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$226,900,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$259,691,941</u>

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Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	124,037,080
6112 Interim Real Estate Taxes	2,950,000
6113 Public Utility Realty Taxes	114,500
6114 Payments in Lieu of Current Taxes - State / Local	234
6140 Current Act 511 Taxes - Flat Rate Assessments	80,000
6150 Current Act 511 Taxes - Proportional Assessments	13,100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,000,000
6500 Earnings on Investments	3,600,000
6700 Revenues from LEA Activities	135,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,421,884
6910 Rentals	175,000
6940 Tuition from Patrons	200,000
6990 Refunds and Other Miscellaneous Revenue	211,436

REVENUE FROM LOCAL SOURCES \$150,025,134

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	36,105,725
7112 Basic Education Funding-Social Security	1,709,838
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	7,377,127
7311 Pupil Transportation Subsidy	3,471,545
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,156,540
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,055,511
7330 Health Services (Medical, Dental, Nurse, Act 25)	120,000
7340 State Property Tax Reduction Allocation	5,850,145
7505 Ready to Learn Block Grant	1,103,925
7820 State Share of Retirement Contributions	7,602,206

REVENUE FROM STATE SOURCES \$66,702,562

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	2,546,834
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	272,956
8516 Title III - Language Instruction for English Learners and Immigrant Students	62,726
8517 Title IV - 21st Century Schools	136,915
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	5,189,197

Amount

REVENUE FROM FEDERAL SOURCES

8751 ARP ESSER Learning Loss	336,444
8754 ARP ESSER Homeless Children and Youth Funds	36,222
8755 ARP ESSER Emergency Relief for Other Educational Entities	141,010
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,300,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	150,000

REVENUE FROM FEDERAL SOURCES	\$10,172,304
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	226,900,000
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Act 1 Index (current): 6.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$124,037,080
Amount of Tax Relief for Homestead Exclusions	<u>\$5,850,145</u>
Total Approx. Tax Revenue:	\$129,887,225
Approx. Tax Levy for Tax Rate Calculation:	\$136,415,492

Chester

Total

2023-24 Data		
a. Assessed Value	\$3,123,597,570	\$3,123,597,570
b. Real Estate Mills	41.8190	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$5,088,172,645	\$5,088,172,645
d. Assessed Value	\$3,182,518,938	\$3,182,518,938
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$130,625,727	\$130,625,727
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$130,625,727	\$130,625,727
(f Total * g)		
i. Base Mills Subject to Index	41.8190	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$136,415,492	\$136,415,492
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	42.8640	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$136,415,492	\$136,415,492
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$130,565,347
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$124,037,080
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$124,037,080	
Amount of Tax Relief for Homestead Exclusions	<u>\$5,850,145</u>	
Total Approx. Tax Revenue:	\$129,887,225	
Approx. Tax Levy for Tax Rate Calculation:	\$136,415,492	

Chester

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	44.7045	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$142,272,918	\$142,272,918
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

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 6.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$124,037,080
Amount of Tax Relief for Homestead Exclusions	<u>\$5,850,145</u>
Total Approx. Tax Revenue:	\$129,887,225
Approx. Tax Levy for Tax Rate Calculation:	\$136,415,492

	Chester	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$5,850,145	Lowering RE Tax Rate	\$0	\$5,850,145
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$5,850,145

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	3,182,518,938	42.8640	136,415,492			95.00000%	
Totals:	3,182,518,938		136,415,492	5,850,145	130,565,347	95.00000%	124,037,080

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	80,000
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 80,000 80,000

	<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	0.500%	0.000%	11,100,000	11,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,000,000	2,000,000
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 13,100,000 13,100,000

Total Act 511, Current Taxes 13,180,000

Act 511 Tax Limit -->	5,088,172,645	12	61,058,072
	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	41.8190	42.8640	2.50%	Yes	6.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	85,451,926
1200 Special Programs - Elementary / Secondary	68,594,469
1300 Vocational Education	3,852,390
1400 Other Instructional Programs - Elementary / Secondary	5,413
1500 Nonpublic School Programs	117,489
Total Instruction	\$158,021,687
2000 Support Services	
2100 Support Services - Students	4,498,167
2200 Support Services - Instructional Staff	6,114,396
2300 Support Services - Administration	7,898,638
2400 Support Services - Pupil Health	1,047,031
2500 Support Services - Business	1,330,604
2600 Operation and Maintenance of Plant Services	10,020,895
2700 Student Transportation Services	11,381,727
2800 Support Services - Central	3,852,817
2900 Other Support Services	121,935
Total Support Services	\$46,266,210
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,786,006
3300 Community Services	178,121
Total Operation of Non-Instructional Services	\$1,964,127
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	222,443
Total Facilities Acquisition, Construction and Improvement Services	\$222,443
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	22,045,298
5900 Budgetary Reserve	2,880,235
Total Other Expenditures and Financing Uses	\$24,925,533
Total Estimated Expenditures and Other Financing Uses	\$231,400,000

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	25,933,153
200 Personnel Services - Employee Benefits	16,585,501
300 Purchased Professional and Technical Services	1,180,803
400 Purchased Property Services	39,900
500 Other Purchased Services	36,193,500
600 Supplies	5,417,229
700 Property	66,500
800 Other Objects	35,340
Total Regular Programs - Elementary / Secondary	\$85,451,926
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,680,438
200 Personnel Services - Employee Benefits	3,738,532
300 Purchased Professional and Technical Services	21,183,199
500 Other Purchased Services	37,557,000
600 Supplies	435,300
Total Special Programs - Elementary / Secondary	\$68,594,469
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	95,743
200 Personnel Services - Employee Benefits	51,808
400 Purchased Property Services	600
500 Other Purchased Services	3,672,064
600 Supplies	32,175
Total Vocational Education	\$3,852,390
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,800
200 Personnel Services - Employee Benefits	1,613
Total Other Instructional Programs - Elementary / Secondary	\$5,413
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	117,489
Total Nonpublic School Programs	\$117,489
Total Instruction	\$158,021,687
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,389,406
200 Personnel Services - Employee Benefits	1,550,028
300 Purchased Professional and Technical Services	398,000
500 Other Purchased Services	2,800
600 Supplies	93,200
800 Other Objects	64,733
Total Support Services - Students	\$4,498,167
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	3,182,442
200 Personnel Services - Employee Benefits	1,296,445
300 Purchased Professional and Technical Services	225,753
400 Purchased Property Services	8,033
500 Other Purchased Services	1,000
600 Supplies	1,394,123
800 Other Objects	6,600
Total Support Services - Instructional Staff	\$6,114,396
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,772,183
200 Personnel Services - Employee Benefits	2,303,074
300 Purchased Professional and Technical Services	1,071,324
400 Purchased Property Services	130,200
500 Other Purchased Services	71,750
600 Supplies	88,751
700 Property	2,000
800 Other Objects	459,356
Total Support Services - Administration	\$7,898,638
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	565,072
200 Personnel Services - Employee Benefits	348,945
300 Purchased Professional and Technical Services	95,000
400 Purchased Property Services	5,400
600 Supplies	32,614
Total Support Services - Pupil Health	\$1,047,031
2500 Support Services - Business	
100 Personnel Services - Salaries	740,474
200 Personnel Services - Employee Benefits	440,952
300 Purchased Professional and Technical Services	55,000
400 Purchased Property Services	3,678
500 Other Purchased Services	39,500
600 Supplies	36,250
800 Other Objects	14,750
Total Support Services - Business	\$1,330,604
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,230,421
200 Personnel Services - Employee Benefits	1,675,884
300 Purchased Professional and Technical Services	178,850
400 Purchased Property Services	2,739,206
500 Other Purchased Services	689,150
600 Supplies	2,254,654
700 Property	192,700
800 Other Objects	60,030
Total Operation and Maintenance of Plant Services	\$10,020,895
2700 Student Transportation Services	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	69,650
200 Personnel Services - Employee Benefits	53,865
300 Purchased Professional and Technical Services	250,000
400 Purchased Property Services	5,356
500 Other Purchased Services	10,971,385
600 Supplies	31,221
800 Other Objects	250
Total Student Transportation Services	\$11,381,727
2800 Support Services - Central	
100 Personnel Services - Salaries	413,750
200 Personnel Services - Employee Benefits	267,000
300 Purchased Professional and Technical Services	985,798
400 Purchased Property Services	257,053
500 Other Purchased Services	408,718
600 Supplies	565,669
700 Property	939,560
800 Other Objects	15,269
Total Support Services - Central	\$3,852,817
2900 Other Support Services	
300 Purchased Professional and Technical Services	55,000
500 Other Purchased Services	66,935
Total Other Support Services	\$121,935
Total Support Services	\$46,266,210
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	909,322
200 Personnel Services - Employee Benefits	398,232
300 Purchased Professional and Technical Services	139,000
400 Purchased Property Services	28,546
500 Other Purchased Services	162,722
600 Supplies	117,184
700 Property	6,000
800 Other Objects	25,000
Total Student Activities	\$1,786,006
3300 Community Services	
100 Personnel Services - Salaries	56,975
200 Personnel Services - Employee Benefits	37,088
500 Other Purchased Services	29,094
600 Supplies	54,964
Total Community Services	\$178,121
Total Operation of Non-Instructional Services	\$1,964,127
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
700 Property	222,443

<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$222,443
Total Facilities Acquisition, Construction and Improvement Services	\$222,443
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	8,040,149
900 Other Uses of Funds	14,005,149
Total Debt Service / Other Expenditures and Financing Uses	\$22,045,298
5900 Budgetary Reserve	
800 Other Objects	2,880,235
Total Budgetary Reserve	\$2,880,235
Total Other Expenditures and Financing Uses	\$24,925,533
TOTAL EXPENDITURES	\$231,400,000

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Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	8,775,000	6,225,000
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	800,000	810,000
Other Capital Projects Fund	89,275,000	82,775,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,500,000	2,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	165,500	166,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	150,000	150,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$101,665,500	\$92,626,000

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		

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Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$101,665,500** **\$92,626,000**

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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	332,553,094	328,757,260
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,994,330	1,994,330
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	9,169,972	9,169,972
0599 Other Noncurrent Liabilities		
Total General Fund	\$343,717,396	\$339,921,562
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

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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	66,268	66,268
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	125,365	125,365
0599 Other Noncurrent Liabilities	2,361,000	2,361,000
Total Food Service / Cafeteria Operations Fund	\$2,552,633	\$2,552,633
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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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

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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	\$346,270,029	\$342,474,195

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	\$346,270,029	\$342,474,195
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	9,780,000
0850 Unassigned Fund Balance	18,511,941
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$28,291,941
5900 Budgetary Reserve	2,880,235
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$31,172,176