

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

*[Handwritten Signature]*  
\_\_\_\_\_  
President of the Board - Original Signature Required

6/11/24  
Date

*[Handwritten Signature]*  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

6/11/24  
Date

*[Handwritten Signature]*  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

6/11/24  
Date

Lori Diefenderfer

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Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Coatesville Area SD	COUNTY : Chester	AUN : 124151902
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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	\$231400000
Ending Unassigned Fund Balance	\$18511941
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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 6/25/24
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DUE DATE: AUGUST 15, 2024

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET**

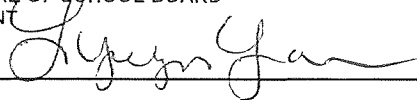
24 PS 6-687(a)(1)

(03/2006)

School District Name : Coatesville Area SD	County : Chester	AUN Number : 124151902
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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 6/11/24
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To provide for unanticipated expenses.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	To provide liquidity.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigning for future debt use / Master Facility Plan / Technology

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
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
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$32,791,941</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
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	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$226,900,000</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$259,691,941</u></b>

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

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

Calculation Method:

Rate

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

Chester

Total

<b>2023-24 Data</b>		
a. Assessed Value	\$3,123,597,570	\$3,123,597,570
b. Real Estate Mills	41.8190	
<b>I. 2024-25 Data</b>		
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
<b>2023-24 Calculations</b>		
f. 2023-24 Tax Levy	\$130,625,727	\$130,625,727
(a * b)		
<b>2024-25 Calculations</b>		
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		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$136,415,492	\$136,415,492
(Approx. Tax Levy * g)		
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>42.8640</b>	
(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:

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
<b>Index Maximums</b>		
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	\$9,105.54	
Number of Homestead/Farmstead Properties	14989	14989
Median Assessed Value of Homestead Properties		\$124,210

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
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$5,850,145</b>

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

	<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	0.00000	0.00000	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	0.00000	0.00000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.00000	0.00000	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**

<b>Act 511 Tax Limit --&gt;</b>	<b>5,088,172,645</b>	<b>12</b>	<b>61,058,072</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2023-24 (Rebalanced)	2024-25	Percent Change in Rate	Less than or equal to Index		2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u>									
	Chester	41.8190	42.8640	2.50%	Yes	6.9%				
6120	Current Per Capita Taxes, Section 679					6.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					6.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate					6.9%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.9%				
6144	Current Act 511 Trailer Taxes					6.9%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					6.9%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					6.9%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					6.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.9%				
6152	Current Act 511 Occupation Taxes					6.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.9%				
6154	Current Act 511 Amusement Taxes					6.9%				
6155	Current Act 511 Business Privilege Taxes					6.9%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					6.9%				
6157	Current Act 511 Mercantile Taxes					6.9%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
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
<b>Total Instruction</b>	<b>\$158,021,687</b>
<b>2000 Support Services</b>	
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
<b>Total Support Services</b>	<b>\$46,266,210</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,786,006
3300 Community Services	178,121
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,964,127</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	222,443
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$222,443</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	22,045,298
5900 Budgetary Reserve	2,880,235
<b>Total Other Expenditures and Financing Uses</b>	<b>\$24,925,533</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$231,400,000</b>

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
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
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$85,451,926</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
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
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$68,594,469</b>
<b>1300 <u>Vocational Education</u></b>	
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
<b>Total Vocational Education</b>	<b>\$3,852,390</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,800
200 Personnel Services - Employee Benefits	1,613
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$5,413</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	117,489
<b>Total Nonpublic School Programs</b>	<b>\$117,489</b>
<b>Total Instruction</b>	<b>\$158,021,687</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
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
<b>Total Support Services - Students</b>	<b>\$4,498,167</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

2024-2025 Final General Fund Budget

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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
<b>Total Support Services - Instructional Staff</b>	<b>\$6,114,396</b>
<b>2300 Support Services - Administration</b>	
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
<b>Total Support Services - Administration</b>	<b>\$7,898,638</b>
<b>2400 Support Services - Pupil Health</b>	
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
<b>Total Support Services - Pupil Health</b>	<b>\$1,047,031</b>
<b>2500 Support Services - Business</b>	
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
<b>Total Support Services - Business</b>	<b>\$1,330,604</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
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
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$10,020,895</b>
<b>2700 Student Transportation Services</b>	

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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
<b>Total Student Transportation Services</b>	<b>\$11,381,727</b>
<b>2800 Support Services - Central</b>	
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
<b>Total Support Services - Central</b>	<b>\$3,852,817</b>
<b>2900 Other Support Services</b>	
300 Purchased Professional and Technical Services	55,000
500 Other Purchased Services	66,935
<b>Total Other Support Services</b>	<b>\$121,935</b>
<b>Total Support Services</b>	<b>\$46,266,210</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
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
<b>Total Student Activities</b>	<b>\$1,786,006</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	56,975
200 Personnel Services - Employee Benefits	37,088
500 Other Purchased Services	29,094
600 Supplies	54,964
<b>Total Community Services</b>	<b>\$178,121</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,964,127</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
700 Property	222,443



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

**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		

<b>Total Cash and Short-Term Investments</b>	<b>\$101,665,500</b>	<b>\$92,626,000</b>
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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		

**Long-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$101,665,500</b>	<b>\$92,626,000</b>
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**Long-Term Indebtedness**

**06/30/2024 Estimate**

**06/30/2025 Projection**

<b>General Fund</b>		
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		
<b>Total General Fund</b>	<b>\$343,717,396</b>	<b>\$339,921,562</b>

**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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

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	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
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$2,552,633</b>	<b>\$2,552,633</b>

**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		
<b>Total Child Care Operations Fund</b>		

**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		
<b>Total Other Enterprise Funds</b>		

**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		
<b>Total Internal Service Fund</b>		

**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**

<b>Total Long-Term Indebtedness</b>	<b>\$346,270,029</b>	<b>\$342,474,195</b>
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**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$346,270,029</b>	<b>\$342,474,195</b>
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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
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$28,291,941</b>
<b>5900 Budgetary Reserve</b>	<b>2,880,235</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$31,172,176</b>