

# FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

Justin Matys

(484)266-1021

Extn :

\_\_\_\_\_  
Contact Person

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Telephone

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Extension

jmatys@wcasd.net

\_\_\_\_\_  
Email Address

Proposed Final

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : West Chester Area SD	COUNTY : Chester	AUN : 124159002
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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	\$322344068
Ending Unassigned Fund Balance	\$20172291
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.25%

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)

<b>School District Name :</b> West Chester Area SD	<b>County :</b> Chester	<b>AUN Number :</b> 124159002
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The Budgetary Reserve represents amounts that may require expenditures by the District that are based on unpredictable budgetary increases.
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.	Carried over for future years
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for Health Care 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.	Assigned for Athletics, Future Millage, Alternative Education, and Property Assessment Fluctuations

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<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	4,159,909
0840 Assigned Fund Balance	56,515,517
0850 Unassigned Fund Balance	19,679,851
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$80,355,277</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	235,327,299
7000 Revenue from State Sources	49,936,032
8000 Revenue from Federal Sources	2,208,416
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$287,471,747</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$367,827,024</u></b>

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Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	195,005,762
6112 Interim Real Estate Taxes	949,357
6113 Public Utility Realty Taxes	180,000
6150 Current Act 511 Taxes - Proportional Assessments	32,964,775
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,858,800
6500 Earnings on Investments	627,580
6700 Revenues from LEA Activities	196,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,749,835
6910 Rentals	310,200
6940 Tuition from Patrons	104,000
6990 Refunds and Other Miscellaneous Revenue	380,490

**REVENUE FROM LOCAL SOURCES \$235,327,299**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	12,634,985
7160 Tuition for Orphans Subsidy	100,000
7271 Special Education funds for School-Aged Pupils	6,146,787
7311 Pupil Transportation Subsidy	2,105,695
7312 Nonpublic and Charter School Pupil Transportation Subsidy	844,305
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	984,084
7330 Health Services (Medical, Dental, Nurse, Act 25)	253,931
7505 Ready to Learn Block Grant	399,095
7810 State Share of Social Security and Medicare Taxes	4,876,274
7820 State Share of Retirement Contributions	21,590,876

**REVENUE FROM STATE SOURCES \$49,936,032**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,313,673
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	251,149
8516 Title III - Language Instruction for English Learners and Immigrant Students	100,717
8517 Title IV - 21st Century Schools	42,877
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	470,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000

Amount

REVENUE FROM FEDERAL SOURCES	\$2,208,416
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	287,471,747

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Act 1 Index (current): 5.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$195,006,182

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$195,006,182

Approx. Tax Levy for Tax Rate Calculation:

\$202,078,945

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



Act 1 Index (current): 5.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$195,006,182

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$195,006,182

Approx. Tax Levy for Tax Rate Calculation:

\$202,078,945

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

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**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$1

Act 1 Index (current): 5.3%

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

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

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CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Chester	8,327,125,032	22.7319	189,291,374			96.50000%	
Delaware	1,157,898,502	11.0434	12,787,136			96.50000%	
<b>Totals:</b>	<b>9,485,023,534</b>		<b>202,078,510</b>	- 0 =	202,078,510 X	96.50000% =	195,005,762

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	28,282,975
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	4,681,800
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>32,964,775</b>
<b>Total Act 511, Current Taxes</b>			<b>32,964,775</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>16,620,743,291 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>199,448,919</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2023-24 (Rebalanced)	2024-25	Percent Change in Rate			2023-24 (Rebalanced)	2024-25	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u>								
	Chester	22.4364	22.7319	1.32%	Yes	5.3%			
	Delaware	10.6294	11.0434	3.90%	Yes	5.3%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%			

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

Proposed Final

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

2024-2025 Final General Fund Budget

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

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



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

Propose Final

**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	80,355,277	45,482,957
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	26,358,385	27,970,038
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$106,713,662</b>	<b>\$73,452,995</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		

Proposed Final

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

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

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

**General Fund**

0510 Bonds Payable	223,460,000	249,730,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$223,460,000</b>	<b>\$249,730,000</b>
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**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease and Other Right-To-Use Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**Other Comptroller-Approved Special Revenue Funds**

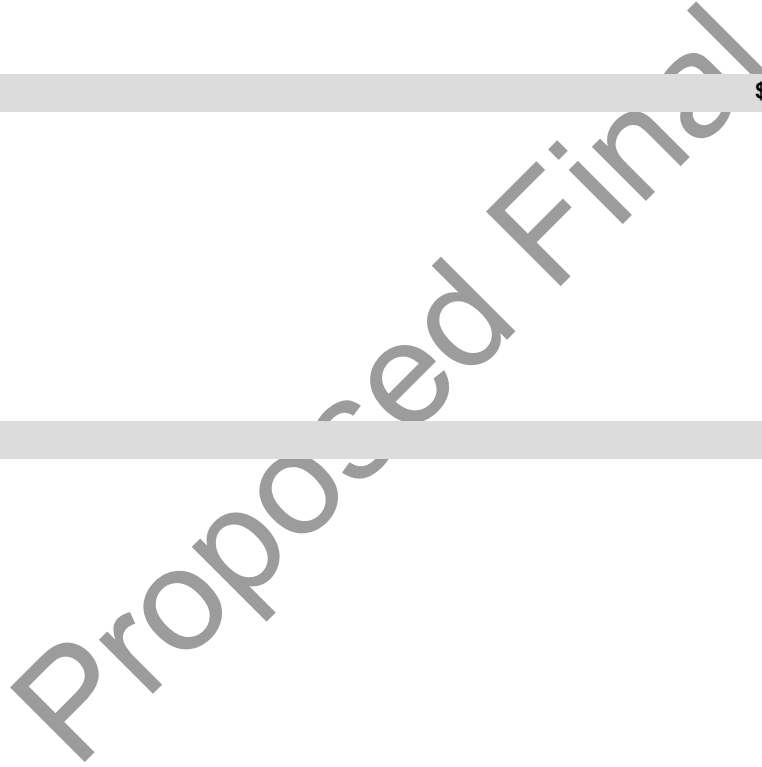
0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease and Other Right-To-Use Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease and Other Right-To-Use Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

**Capital Reserve Fund - \$ 690, \$1850**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

Proposed Final

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

Proposed Final

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

Proposed Final

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Permanent Fund**

<b>Total Long-Term Indebtedness</b>	<b>\$223,460,000</b>	<b>\$249,730,000</b>
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Proposed Final



**Short-Term Payables**

**06/30/2024 Estimate**

**06/30/2025 Projection**

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

**Total Short-Term Payables**

**TOTAL INDEBTEDNESS**

**\$223,460,000**

**\$249,730,000**

Processed Final

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

Proposed Final