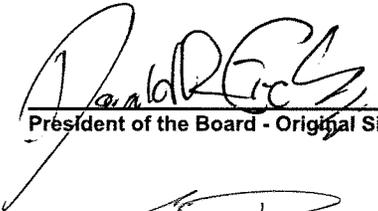


# FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/18/24



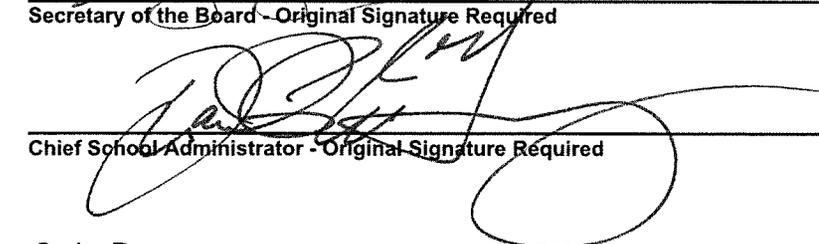
President of the Board - Original Signature Required

6/18/24  
Date



Secretary of the Board - Original Signature Required

6/18/24  
Date



Chief School Administrator - Original Signature Required

6/18/24  
Date

Craig Rogers

(610)789-7200 Extn :

Contact Person

Telephone Extension

cjrogers@upperdarbysd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Upper Darby SD	COUNTY : Delaware	AUN : 125239452
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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%

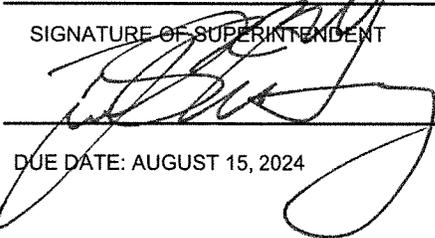
Did you raise property taxes in SY 2024-2025 (compared to 2023-2024 )? Yes  No

If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$263476143
Ending Unassigned Fund Balance	\$13226808
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.02%

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 6/18/24
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DUE DATE: AUGUST 15, 2024

FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET

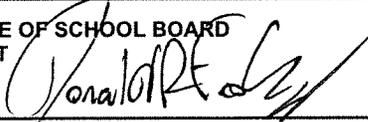
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Upper Darby SD	<b>County :</b> Delaware	<b>AUN Number :</b> 125239452
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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> 5-14-2024
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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.	Provision for unanticipated expenditures and historical unspent funds associated with unfilled positions and timing associated with filling positions that become vacant during the school year.
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.	Estimated Unassigned Funds for the year ending 06-30-2025
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Estimated Assigned Funds as of 06-30-2025 for OPEB, PSERS, reserves for encumbrance, capital needs and future IT needs.

<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	1,250,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,825,632
0840 Assigned Fund Balance	17,500,000
0850 Unassigned Fund Balance	9,250,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$35,575,632</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	120,012,346
7000 Revenue from State Sources	117,942,753
8000 Revenue from Federal Sources	20,672,220
9000 Other Financing Sources	750,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$259,377,319</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$294,952,951</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	105,635,254
6112 Interim Real Estate Taxes	250,000
6113 Public Utility Realty Taxes	100,000
6150 Current Act 511 Taxes - Proportional Assessments	2,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	5,250,000
6500 Earnings on Investments	2,501,600
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,944,982
6920 Contributions and Donations from Private Sources	1,000
6980 Revenue from Community Services Activities	206,260
6990 Refunds and Other Miscellaneous Revenue	608,250

**REVENUE FROM LOCAL SOURCES \$120,012,346**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	62,783,518
7160 Tuition for Orphans Subsidy	500,000
7271 Special Education funds for School-Aged Pupils	11,011,522
7311 Pupil Transportation Subsidy	1,450,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	550,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	420,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	265,000
7340 State Property Tax Reduction Allocation	7,785,758
7360 Safe Schools	302,999
7505 Ready to Learn Block Grant	2,073,956
7810 State Share of Social Security and Medicare Taxes	5,400,000
7820 State Share of Retirement Contributions	25,400,000

**REVENUE FROM STATE SOURCES \$117,942,753**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	6,759,439
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	583,122
8516 Title III - Language Instruction for English Learners and Immigrant Students	378,108
8732 ARRA - Qualified School Construction Bonds (QSCB)	250,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	11,841,551

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	750,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	110,000

**REVENUE FROM FEDERAL SOURCES \$20,672,220**

**OTHER FINANCING SOURCES**

9350 Enterprise Fund Transfers	750,000
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**OTHER FINANCING SOURCES \$750,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 259,377,319**

Act 1 Index (current): 7.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$105,635,254

Amount of Tax Relief for Homestead Exclusions \$7,786,381

Total Approx. Tax Revenue: \$113,421,635

Approx. Tax Levy for Tax Rate Calculation: \$122,477,073

Delaware

Total

2023-24 Data		
a. Assessed Value	\$4,681,269,914	\$4,681,269,914
b. Real Estate Mills	25.1224	
<b>I. 2024-25 Data</b>		
c. 2022 STEB Market Value	\$4,752,246,862	\$4,752,246,862
d. Assessed Value	\$4,733,212,225	\$4,733,212,225
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2023-24 Calculations</b>		
f. 2023-24 Tax Levy	\$117,604,735	\$117,604,735
(a * b)		
<b>2024-25 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II.</b> h. Rebalanced 2023-24 Tax Levy	\$117,604,735	\$117,604,735
(f Total * g)		
i. Base Mills Subject to Index	25.1224	
(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	92.10447%	92.10447%
k. Tax Levy Needed	\$122,477,073	\$122,477,073
(Approx. Tax Levy * g)		
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>25.8761</b>	
(k / d * 1000)		
<b>III.</b> m. Tax Levy Generated by Mills	\$122,477,073	\$122,477,073
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$114,690,692
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$105,635,254
(n * Est. Pct. Collection)		

Act 1 Index (current): 7.9%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$105,635,254</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$7,786,381</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$113,421,635</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$122,477,073</b>	
	<b>Delaware</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	27.1070	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$128,303,184	\$128,303,184
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$19,713.00	
Number of Homestead/Farmstead Properties	15264	15264
Median Assessed Value of Homestead Properties		\$125,975

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Act 1 Index (current): 7.9%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$105,635,254</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$7,786,381</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$113,421,635</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$122,477,073</b>

<b>Delaware</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$7,785,758	Lowering RE Tax Rate	\$0	\$7,785,758
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$623			\$623
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$7,786,381</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>
Delaware	4,733,212,225	25.8761	122,477,073			92.10447%	
<b>Totals:</b>	<b>4,733,212,225</b>		<b>122,477,073</b>	- 7,786,381	= 114,690,692	X 92.10447%	= 105,635,254

	<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	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.750%	0.500%	2,500,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>2,500,000</b>
<b>Total Act 511, Current Taxes</b>			<b>2,500,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>4,752,246,862 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>57,026,962</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:			
		2023-24 (Rebalanced)	2024-25	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
6111	<u>Current Real Estate Taxes</u>									
	Delaware	25.1224	25.8761	3.01%	Yes	7.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.750%	0.750%	0.00%	Yes	7.9%	0.500%	0.500%	0.01%	Yes

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	97,036,533
1200 Special Programs - Elementary / Secondary	52,861,438
1300 Vocational Education	2,168,719
1400 Other Instructional Programs - Elementary / Secondary	2,394,433
1500 Nonpublic School Programs	248,315
1600 Adult Education Programs	800,447
<b>Total Instruction</b>	<b>\$155,509,885</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	10,851,006
2200 Support Services - Instructional Staff	8,160,576
2300 Support Services - Administration	14,054,892
2400 Support Services - Pupil Health	2,046,874
2500 Support Services - Business	1,868,467
2600 Operation and Maintenance of Plant Services	19,962,551
2700 Student Transportation Services	10,157,961
2800 Support Services - Central	4,087,270
2900 Other Support Services	80,800
<b>Total Support Services</b>	<b>\$71,270,397</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,570,918
3300 Community Services	1,119,679
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,690,597</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	19,451,701
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$19,451,701</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	9,402,135
5900 Budgetary Reserve	4,151,428
<b>Total Other Expenditures and Financing Uses</b>	<b>\$13,553,563</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$263,476,143</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	54,466,403
200 Personnel Services - Employee Benefits	30,577,928
300 Purchased Professional and Technical Services	1,096,250
400 Purchased Property Services	277,369
500 Other Purchased Services	7,885,834
600 Supplies	2,716,858
700 Property	15,641
800 Other Objects	250
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$97,036,533</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	14,106,649
200 Personnel Services - Employee Benefits	8,637,907
300 Purchased Professional and Technical Services	16,080,581
400 Purchased Property Services	2,125
500 Other Purchased Services	12,616,033
600 Supplies	111,043
800 Other Objects	1,307,100
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$52,861,438</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	2,168,719
<b>Total Vocational Education</b>	<b>\$2,168,719</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,207,663
200 Personnel Services - Employee Benefits	395,602
300 Purchased Professional and Technical Services	120,000
400 Purchased Property Services	1,800
500 Other Purchased Services	650,000
600 Supplies	19,368
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,394,433</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	248,315
<b>Total Nonpublic School Programs</b>	<b>\$248,315</b>
<b>1600 <u>Adult Education Programs</u></b>	
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	770,447
<b>Total Adult Education Programs</b>	<b>\$800,447</b>
<b>Total Instruction</b>	<b>\$155,509,885</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	6,608,631
200 Personnel Services - Employee Benefits	3,760,917

2024-2025 Final General Fund Budget

LEA : 125239452 Upper Darby SD

Printed 6/20/2024 4:42:25 PM

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	343,080
400 Purchased Property Services	5,128
500 Other Purchased Services	55,100
600 Supplies	75,650
800 Other Objects	2,500
<b>Total Support Services - Students</b>	<b>\$10,851,006</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	4,623,677
200 Personnel Services - Employee Benefits	2,990,631
300 Purchased Professional and Technical Services	443,357
500 Other Purchased Services	20,000
600 Supplies	76,071
800 Other Objects	6,840
<b>Total Support Services - Instructional Staff</b>	<b>\$8,160,576</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	7,048,862
200 Personnel Services - Employee Benefits	4,090,074
300 Purchased Professional and Technical Services	995,500
400 Purchased Property Services	64,009
500 Other Purchased Services	1,594,653
600 Supplies	52,350
800 Other Objects	209,444
<b>Total Support Services - Administration</b>	<b>\$14,054,892</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	1,272,410
200 Personnel Services - Employee Benefits	676,976
300 Purchased Professional and Technical Services	69,200
500 Other Purchased Services	200
600 Supplies	28,088
<b>Total Support Services - Pupil Health</b>	<b>\$2,046,874</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	1,097,273
200 Personnel Services - Employee Benefits	671,844
300 Purchased Professional and Technical Services	46,350
400 Purchased Property Services	11,500
500 Other Purchased Services	25,000
600 Supplies	14,700
800 Other Objects	1,800
<b>Total Support Services - Business</b>	<b>\$1,868,467</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	7,531,732
200 Personnel Services - Employee Benefits	4,114,363
300 Purchased Professional and Technical Services	30,505
400 Purchased Property Services	5,347,802
500 Other Purchased Services	328,897

<u>Description</u>	<u>Amount</u>
600 Supplies	2,152,052
700 Property	447,700
800 Other Objects	9,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$19,962,551</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	5,119,649
200 Personnel Services - Employee Benefits	2,327,799
300 Purchased Professional and Technical Services	10,940
400 Purchased Property Services	189,250
500 Other Purchased Services	507,774
600 Supplies	1,001,999
700 Property	1,000,000
800 Other Objects	550
<b>Total Student Transportation Services</b>	<b>\$10,157,961</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	1,874,904
200 Personnel Services - Employee Benefits	1,087,642
300 Purchased Professional and Technical Services	267,340
400 Purchased Property Services	13,700
500 Other Purchased Services	24,700
600 Supplies	794,085
700 Property	8,000
800 Other Objects	16,899
<b>Total Support Services - Central</b>	<b>\$4,087,270</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	80,800
<b>Total Other Support Services</b>	<b>\$80,800</b>
<b>Total Support Services</b>	<b>\$71,270,397</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,406,484
200 Personnel Services - Employee Benefits	635,294
300 Purchased Professional and Technical Services	42,500
400 Purchased Property Services	37,500
500 Other Purchased Services	142,740
600 Supplies	223,500
700 Property	60,000
800 Other Objects	22,900
<b>Total Student Activities</b>	<b>\$2,570,918</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	835,758
200 Personnel Services - Employee Benefits	172,951
300 Purchased Professional and Technical Services	21,400
400 Purchased Property Services	3,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	8,500
600 Supplies	78,070
<b>Total Community Services</b>	<b>\$1,119,679</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,690,597</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	18,012,436
700 Property	1,439,265
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$19,451,701</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$19,451,701</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	5,435,485
900 Other Uses of Funds	3,966,650
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$9,402,135</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	4,151,428
<b>Total Budgetary Reserve</b>	<b>\$4,151,428</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$13,553,563</b>
<b>TOTAL EXPENDITURES</b>	<b>\$263,476,143</b>

**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	47,822,711	39,397,079
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	29,473,704	29,973,704
Other Capital Projects Fund	12,629,305	10,629,305
Debt Service Fund		
Food Service / Cafeteria Operations Fund	15,137,782	14,237,782
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	325,000	300,000
Other Agency Fund	200,000	195,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$105,588,502</b>	<b>\$94,732,870</b>

**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>\$105,588,502</b>	<b>\$94,732,870</b>
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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	101,311,128	140,467,188
0520 Extended-Term Financing Agreements Payable	143,328	
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	2,765,582	2,613,475
0550 Authority Lease Obligations	5,117,339	4,881,615
0560 Other Post-Employment Benefits (OPEB)	17,963,302	18,112,306
0599 Other Noncurrent Liabilities	265,917,850	268,577,029
<b>Total General Fund</b>	<b>\$393,218,529</b>	<b>\$434,651,613</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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
- 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**

**\$393,218,529**

**\$434,651,613**

**Short-Term Payables**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	42,274,731	47,325,354
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	1,500,000	1,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$44,774,731</b>	<b>\$49,825,354</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$437,993,260</b>	<b>\$484,476,967</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	1,250,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	18,250,000
0850 Unassigned Fund Balance	13,226,808
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$31,476,808</b>
<b>5900 Budgetary Reserve</b>	<b>4,151,428</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$36,878,236</b>