

# FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

*Victoria Baratta*

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

*6/17/2024*

\_\_\_\_\_  
Date

*Sandra A. Miller*

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

*6/17/2024*

\_\_\_\_\_  
Date

*J. Sills*

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

*6/17/2024*

\_\_\_\_\_  
Date

Joseph Deady

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

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Unionville-Chadds Ford SD	COUNTY : Chester	AUN : 124158503
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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%

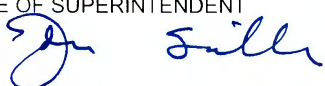
Did you raise property taxes in SY 2024-2025 (compared to 2023-2024 )? Yes       
No        

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

Total Budgeted Expenditures	\$105838804
Ending Unassigned Fund Balance	\$5344603
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.04%

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 6/12/24
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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)

School District Name : Unionville-Chadds Ford SD	County : Chester	AUN Number : 124158503
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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 6/17/2024
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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.	Budgetary reserve of \$300,000 is included to offset and potential reduction in revenue or unanticipated expenditures that occur throughout the 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.	This represents approximately 5% of the budgeted expenditures and is a reserve against financial calamity such as a reduction in revenue
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 fund balance is for employee severance and retirement obligations

<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	5,880
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,591,800
0850 Unassigned Fund Balance	5,371,038
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$7,962,838</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	85,562,231
7000 Revenue from State Sources	19,613,701
8000 Revenue from Federal Sources	636,437
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$105,812,369</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$113,775,207</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	80,001,177
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	62,000
6150 Current Act 511 Taxes - Proportional Assessments	1,350,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,250,000
6500 Earnings on Investments	1,300,000
6700 Revenues from LEA Activities	270,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	569,054
6910 Rentals	20,000
6940 Tuition from Patrons	280,000
6990 Refunds and Other Miscellaneous Revenue	60,000

**REVENUE FROM LOCAL SOURCES \$85,562,231**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	4,494,425
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	2,013,688
7311 Pupil Transportation Subsidy	459,784
7312 Nonpublic and Charter School Pupil Transportation Subsidy	105,105
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	301,808
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	2,272,383
7360 Safe Schools	109,788
7501 PA Accountability Grants	127,325
7810 State Share of Social Security and Medicare Taxes	1,742,942
7820 State Share of Retirement Contributions	7,876,453

**REVENUE FROM STATE SOURCES \$19,613,701**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	102,537
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	61,900
8516 Title III - Language Instruction for English Learners and Immigrant Students	12,000
8517 Title IV - 21st Century Schools	10,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP) 450,000  
Reimbursements (Access)

**REVENUE FROM FEDERAL SOURCES \$636,437**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 105,812,369**

Act 1 Index (current): 5.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$80,016,610

Amount of Tax Relief for Homestead Exclusions

\$2,273,037

Total Approx. Tax Revenue:

\$82,289,647

Approx. Tax Levy for Tax Rate Calculation:

\$82,691,741

Chester

Delaware

Total

<b>2023-24 Data</b>			
a. Assessed Value	\$1,994,314,490	\$950,007,224	\$2,944,321,714
b. Real Estate Mills	31.9500	16.7200	
<b>I. 2024-25 Data</b>			
c. 2022 STEB Market Value	\$3,423,532,208	\$928,591,094	\$4,352,123,302
d. Assessed Value	\$1,994,314,490	\$950,007,224	\$2,944,321,714
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2023-24 Calculations</b>			
f. 2023-24 Tax Levy	\$63,718,348	\$15,884,121	\$79,602,469
(a * b)			
<b>2024-25 Calculations</b>			
g. Percent of Total Market Value	78.66349%	21.33651%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$62,618,080	\$16,984,389	\$79,602,469
(f Total * g)			
i. Base Mills Subject to Index	31.9500	17.8781	
(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	99.50000%	99.50000%	99.50000%
k. Tax Levy Needed	\$65,048,209	\$17,643,532	\$82,691,741
(Approx. Tax Levy * g)			
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>32.6100</b>	<b>18.5700</b>	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$65,034,596	\$17,641,634	\$82,676,230
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$80,403,193
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$80,001,177
(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:

2

Approx. Tax Revenue from RE Taxes:

\$80,016,610

Amount of Tax Relief for Homestead Exclusions

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Total Approx. Tax Revenue:

\$82,289,647

Approx. Tax Levy for Tax Rate Calculation:

\$82,691,741

	Chester	Delaware	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	33.6433	18.8256	
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)	\$67,095,321	\$17,884,456	\$84,979,777
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

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$10,599.00	\$18,613.00	
Number of Homestead/Farmstead Properties	5400	1176	6576
Median Assessed Value of Homestead Properties			\$252,085

Act 1 Index (current): 5.3%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$80,016,610		
Amount of Tax Relief for Homestead Exclusions	<u>\$2,273,037</u>		
Total Approx. Tax Revenue:	\$82,289,647		
Approx. Tax Levy for Tax Rate Calculation:	\$82,691,741		

	Chester	Delaware		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$2,272,383	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$654		\$654
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,273,037</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	1,994,314,490	32.6100	65,034,596			99.50000%	
Delaware	950,007,224	18.5700	17,641,634			99.50000%	
<b>Totals:</b>	<b>2,944,321,714</b>		<b>82,676,230</b>	- 2,273,037 =	80,403,193 X	99.50000% =	80,001,177

	<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>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,350,000
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>1,350,000</b>
<b>Total Act 511, Current Taxes</b>			<b>1,350,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>4,352,123,302 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>52,225,480</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u>									
	Chester	31.9500	32.6100	2.07%	Yes	5.3%				
	Delaware	17.8781	18.5700	3.88%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	40,904,522
1200 Special Programs - Elementary / Secondary	18,869,089
1300 Vocational Education	1,206,919
1400 Other Instructional Programs - Elementary / Secondary	374,094
<b>Total Instruction</b>	<b>\$61,354,624</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,848,152
2200 Support Services - Instructional Staff	6,055,863
2300 Support Services - Administration	4,851,300
2400 Support Services - Pupil Health	959,688
2500 Support Services - Business	1,123,458
2600 Operation and Maintenance of Plant Services	8,033,482
2700 Student Transportation Services	4,413,513
2800 Support Services - Central	1,438,843
2900 Other Support Services	40,789
<b>Total Support Services</b>	<b>\$31,765,088</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,441,343
3300 Community Services	27,290
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,468,633</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	9,950,457
5900 Budgetary Reserve	300,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$10,250,457</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$105,838,802</b>

2024-2025 Final General Fund Budget

LEA : 124158503 Unionville-Chadds Ford SD

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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	23,815,797
200 Personnel Services - Employee Benefits	14,453,447
300 Purchased Professional and Technical Services	965,514
400 Purchased Property Services	176,900
500 Other Purchased Services	802,115
600 Supplies	612,573
700 Property	78,176
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$40,904,522</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,477,481
200 Personnel Services - Employee Benefits	4,813,934
300 Purchased Professional and Technical Services	6,048,574
400 Purchased Property Services	3,500
500 Other Purchased Services	441,200
600 Supplies	84,400
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$18,869,089</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,206,919
<b>Total Vocational Education</b>	<b>\$1,206,919</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,000
200 Personnel Services - Employee Benefits	3,694
300 Purchased Professional and Technical Services	33,000
500 Other Purchased Services	331,400
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$374,094</b>
<b>Total Instruction</b>	<b>\$61,354,624</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,894,477
200 Personnel Services - Employee Benefits	1,768,139
300 Purchased Professional and Technical Services	134,836
500 Other Purchased Services	20,200
600 Supplies	29,600
700 Property	900
<b>Total Support Services - Students</b>	<b>\$4,848,152</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	2,184,086
200 Personnel Services - Employee Benefits	1,682,496
300 Purchased Professional and Technical Services	212,850
400 Purchased Property Services	461,000
500 Other Purchased Services	171,300
600 Supplies	193,611

2024-2025 Final General Fund Budget

LEA : 124158503 Unionville-Chadds Ford SD

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<u>Description</u>	<u>Amount</u>
700 Property	1,149,900
800 Other Objects	620
<b>Total Support Services - Instructional Staff</b>	<b>\$6,055,863</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,762,651
200 Personnel Services - Employee Benefits	1,664,167
300 Purchased Professional and Technical Services	275,650
400 Purchased Property Services	15,000
500 Other Purchased Services	63,500
600 Supplies	39,332
800 Other Objects	31,000
<b>Total Support Services - Administration</b>	<b>\$4,851,300</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	585,282
200 Personnel Services - Employee Benefits	329,756
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	1,050
500 Other Purchased Services	5,500
600 Supplies	24,000
700 Property	2,100
<b>Total Support Services - Pupil Health</b>	<b>\$959,688</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	543,453
200 Personnel Services - Employee Benefits	427,005
300 Purchased Professional and Technical Services	65,000
400 Purchased Property Services	17,500
500 Other Purchased Services	41,500
600 Supplies	25,500
800 Other Objects	3,500
<b>Total Support Services - Business</b>	<b>\$1,123,458</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	2,960,094
200 Personnel Services - Employee Benefits	1,967,697
300 Purchased Professional and Technical Services	140,950
400 Purchased Property Services	398,000
500 Other Purchased Services	572,200
600 Supplies	1,964,541
700 Property	30,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$8,033,482</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	2,241,901
200 Personnel Services - Employee Benefits	1,538,288
300 Purchased Professional and Technical Services	23,000
400 Purchased Property Services	77,000
500 Other Purchased Services	146,100

<u>Description</u>	<u>Amount</u>
600 Supplies	387,224
<b>Total Student Transportation Services</b>	<b>\$4,413,513</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	830,606
200 Personnel Services - Employee Benefits	524,137
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	13,500
600 Supplies	6,100
700 Property	3,000
800 Other Objects	1,500
<b>Total Support Services - Central</b>	<b>\$1,438,843</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	40,789
<b>Total Other Support Services</b>	<b>\$40,789</b>
<b>Total Support Services</b>	<b>\$31,765,088</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	1,461,917
200 Personnel Services - Employee Benefits	656,851
300 Purchased Professional and Technical Services	103,225
400 Purchased Property Services	20,000
500 Other Purchased Services	38,250
600 Supplies	98,500
700 Property	46,000
800 Other Objects	16,600
<b>Total Student Activities</b>	<b>\$2,441,343</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	17,950
200 Personnel Services - Employee Benefits	8,940
400 Purchased Property Services	200
600 Supplies	200
<b>Total Community Services</b>	<b>\$27,290</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,468,633</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	3,680,457
900 Other Uses of Funds	6,270,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$9,950,457</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	300,000



<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$10,250,457
<b>TOTAL EXPENDITURES</b>	<b>\$105,838,802</b>

**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	15,000,000	15,000,000
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	700,000	750,000
Other Capital Projects Fund	17,000,000	11,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	600,000	600,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	3,300,000	3,450,000
Private Purpose Trust Fund	65,000	65,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$36,665,000</b>	<b>\$30,865,000</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>\$36,665,000</b>	<b>\$30,865,000</b>
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

**General Fund**

0510 Bonds Payable	77,370,000	70,820,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,800,000	1,800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$79,170,000</b>	<b>\$72,620,000</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**

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**

<b>Total Long-Term Indebtedness</b>	<b>\$79,170,000</b>	<b>\$72,620,000</b>
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<u>Short-Term Payables</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	12,000,000	12,000,000
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	1,000,000	1,000,000
Other Capital Projects Fund	1,000,000	1,000,000
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 Short-Term Payables</b>	<b>\$14,000,000</b>	<b>\$14,000,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$93,170,000</b>	<b>\$86,620,000</b>

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary	11,187	
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
<b>Total Instruction</b>	<b>\$11,187</b>	
<b>2000 Support Services</b>		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
<b>Total Support Services</b>		
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
<b>Total Operation of Non-Instructional Services</b>		
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
<b>Total Other Expenditures and Financing Uses</b>		
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$11,187</b>	

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries	5,638	
200 Personnel Services - Employee Benefits	4,650	
300 Purchased Professional and Technical Services	37	
400 Purchased Property Services		
500 Other Purchased Services	480	
600 Supplies	382	
700 Property		
800 Other Objects		
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$11,187</b>	
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Special Programs - Elementary / Secondary</b>		
<b>1300 <u>Vocational Education</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Vocational Education</b>		
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Other Instructional Programs - Elementary / Secondary</b>		
<b>1500 <u>Nonpublic School Programs</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Nonpublic School Programs</b>		
<b>1600 <u>Adult Education Programs</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Adult Education Programs</b>		
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>		
500 Other Purchased Services		
600 Supplies		
<b>Total Higher Education Programs for Secondary Students</b>		
<b>1800 <u>Pre-Kindergarten</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Pre-Kindergarten</b>		
<b>Total Instruction</b>	<b>\$11,187</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$11,187</b>	

	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>6000 Revenue from Local Sources</b>		
<b>Total Revenue from Local Sources</b>	<b>\$11,037</b>	<b>\$0</b>
<b>7000 Revenue from State Sources</b>		
<b>Total Revenue from State Sources</b>	<b>\$1,172</b>	<b>\$0</b>
<b>TOTAL REVENUES</b>	<b>\$12,209</b>	<b>\$0</b>

	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>6000 Revenue from Local Sources</b>		
6940 Tuition from Patrons	11,037	0
<b>Total Revenue from Local Sources</b>	<b>\$11,037</b>	<b>\$0</b>
<b>7000 Revenue from State Sources</b>		
7810 State Share of Social Security and Medicare Taxes	216	0
7820 State Share of Retirement Contributions	956	0
<b>Total Revenue from State Sources</b>	<b>\$1,172</b>	<b>\$0</b>
<b>TOTAL REVENUES</b>	<b>\$12,209</b>	<b>\$0</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	5,880
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,591,800
0850 Unassigned Fund Balance	5,344,605
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$7,936,405</b>
<b>5900 Budgetary Reserve</b>	<b>300,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$8,242,285</b>