

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2024-2025

**General Fund Budget Approval****Date of Adoption of the General Fund Budget: 05/09/2024**

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**President of the Board - Original Signature Required**

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**Date**

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**Secretary of the Board - Original Signature Required**

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**Date**

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**Chief School Administrator - Original Signature Required**

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**Date**

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Maureen Oakley

(610)970-6611

Extn :

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**Contact Person**

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**Telephone**

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**Extension**

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mjampo@pottstownk12.org

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**Email Address**

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pottstown SD	COUNTY : Montgomery	AUN : 123466403
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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	\$84814772
Ending Unassigned Fund Balance	\$6356617
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.49%

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> <b>Pottstown SD</b>	<b>County :</b> <b>Montgomery</b>	<b>AUN Number :</b> <b>123466403</b>
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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**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	Unassigned \$6,394,253
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 PSERS \$3,799,409
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 tuition, transportation and capital

<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	282,424	
0820 Restricted Fund Balance	182,540	
0830 Committed Fund Balance	3,799,409	
0840 Assigned Fund Balance	15,244,943	
0850 Unassigned Fund Balance	6,394,253	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$25,438,605</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	34,370,824	
7000 Revenue from State Sources	44,305,507	
8000 Revenue from Federal Sources	6,100,805	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$84,777,136</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$110,215,741</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	27,235,208
6112 Interim Real Estate Taxes	50,000
6113 Public Utility Realty Taxes	34,000
6114 Payments in Lieu of Current Taxes - State / Local	30,000
6120 Current Per Capita Taxes, Section 679	33,000
6140 Current Act 511 Taxes - Flat Rate Assessments	251,000
6150 Current Act 511 Taxes - Proportional Assessments	3,243,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,446,000
6500 Earnings on Investments	1,150,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	808,615
6910 Rentals	50,000
6990 Refunds and Other Miscellaneous Revenue	25,001
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$34,370,824</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	21,571,468
7112 Basic Education Funding-Social Security	1,470,122
7220 Vocational Education	586,095
7271 Special Education funds for School-Aged Pupils	3,416,785
7292 Pre-K Counts	2,820,000
7311 Pupil Transportation Subsidy	612,447
7312 Nonpublic and Charter School Pupil Transportation Subsidy	8,085
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,122,952
7330 Health Services (Medical, Dental, Nurse, Act 25)	61,000
7340 State Property Tax Reduction Allocation	2,456,885
7360 Safe Schools	141,000
7505 Ready to Learn Block Grant	3,059,007
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	465,000
7820 State Share of Retirement Contributions	6,514,661
<b>REVENUE FROM STATE SOURCES</b>	<b>\$44,305,507</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,514,720
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	136,104

2024-2025 Final General Fund Budget		Estimated Revenues and Other Financing Sources: Detail
LEA : 123466403     Pottstown SD		
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	<u>Amount</u>	
REVENUE FROM FEDERAL SOURCES		
8516 Title III - Language Instruction for English Learners and Immigrant Students	4,642	
8521 Vocational Education - Operating Expenditures	69,137	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,726,202	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	575,000	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	75,000	
REVENUE FROM FEDERAL SOURCES	\$6,100,805	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	84,777,136	

Act 1 Index (current): 7.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$27,235,208	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,456,885</u>	
Total Approx. Tax Revenue:	\$29,692,093	
Approx. Tax Levy for Tax Rate Calculation:	\$31,820,066	
	Montgomery	Total

2023-24 Data		
a. Assessed Value	\$761,331,952	\$761,331,952
b. Real Estate Mills	41.9600	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$1,108,106,130	\$1,108,106,130
d. Assessed Value	\$758,342,862	\$758,342,862
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$31,945,489	\$31,945,489
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$31,945,489	\$31,945,489
(f Total * g)		
i. Base Mills Subject to Index	41.9600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.75292%	92.75292%
k. Tax Levy Needed	\$31,820,066	\$31,820,066
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	41.9600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$31,820,066	\$31,820,066
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$29,363,181
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$27,235,208
(n * Est. Pct. Collection)		



Act 1 Index (current): 7.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$27,235,208	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,456,885</u>	
Total Approx. Tax Revenue:	\$29,692,093	
Approx. Tax Levy for Tax Rate Calculation:	\$31,820,066	
	Montgomery	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	45.2748	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$34,333,821	\$34,333,821
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$15,980.00	
Number of Homestead/Farmstead Properties	3664	3664
Median Assessed Value of Homestead Properties		\$78,995

Act 1 Index (current): 7.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$27,235,208
Amount of Tax Relief for Homestead Exclusions	<u>\$2,456,885</u>
Total Approx. Tax Revenue:	\$29,692,093
Approx. Tax Levy for Tax Rate Calculation:	\$31,820,066
	Montgomery
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,456,885	Lowering RE Tax Rate	\$0	\$2,456,885
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,456,885

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Montgomery	758,342,862	41.9600	31,820,066				92.75292%	
<b>Totals:</b>	<b>758,342,862</b>		<b>31,820,066</b>	-	2,456,885	=	29,363,181 X	92.75292% = 27,235,208
				<u>Rate</u>				<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00				33,000
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	33,000		33,000
6142	Current Act 511 Occupation Taxes – Flat Rate			\$60.00	\$0.00	173,000		173,000
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	45,000		45,000
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0		0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0		0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0		0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0		0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>						<b>251,000</b>		<b>251,000</b>
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>		<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	2,825,000		2,825,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	418,000		418,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0		0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0		0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0		0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0		0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0		0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>						<b>3,243,000</b>		<b>3,243,000</b>
<b>Total Act 511, Current Taxes</b>								<b>3,494,000</b>
<b>Act 511 Tax Limit --&gt;</b>				<b>1,108,106,130</b>	<b>X</b>	<b>12</b>		<b>13,297,274</b>
				<b>Market Value</b>		<b>Mills</b>		<b>(511 Limit)</b>

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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	Current Real Estate Taxes									
	Montgomery	41.9600	41.9600	0.00%	Yes	7.9%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	7.9%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$60.00	\$60.00	0.00%	Yes	7.9%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	7.9%				
6144	Current Act 511 Trailer Taxes					7.9%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.9%				
6152	Current Act 511 Occupation Taxes					7.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.9%				
6154	Current Act 511 Amusement Taxes					7.9%				
6155	Current Act 511 Business Privilege Taxes					7.9%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					7.9%				
6157	Current Act 511 Mercantile Taxes					7.9%				
6159	Current Act 511 Taxes, Other Proportional Assessments					7.9%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	27,368,991
1200 Special Programs - Elementary / Secondary	18,368,268
1300 Vocational Education	1,506,124
1400 Other Instructional Programs - Elementary / Secondary	847,218
1800 Pre-Kindergarten	2,748,753
<b>Total Instruction</b>	<b>\$50,839,354</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	5,209,365
2200 Support Services - Instructional Staff	2,945,285
2300 Support Services - Administration	5,106,403
2400 Support Services - Pupil Health	1,793,013
2500 Support Services - Business	1,310,802
2600 Operation and Maintenance of Plant Services	7,149,654
2700 Student Transportation Services	2,924,000
2800 Support Services - Central	759,368
2900 Other Support Services	17,000
<b>Total Support Services</b>	<b>\$27,214,890</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,629,739
3300 Community Services	90,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,719,739</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	1,366,385
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,366,385</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,674,404
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,674,404</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$84,814,772</b>

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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		13,614,103
200 Personnel Services - Employee Benefits		9,084,888
300 Purchased Professional and Technical Services		270,000
500 Other Purchased Services		2,850,000
600 Supplies		1,550,000
<b>Total Regular Programs - Elementary / Secondary</b>		<b>\$27,368,991</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		5,575,119
200 Personnel Services - Employee Benefits		3,688,149
300 Purchased Professional and Technical Services		3,145,000
500 Other Purchased Services		5,315,000
600 Supplies		645,000
<b>Total Special Programs - Elementary / Secondary</b>		<b>\$18,368,268</b>
<b>1300 <u>Vocational Education</u></b>		
100 Personnel Services - Salaries		813,821
200 Personnel Services - Employee Benefits		535,303
500 Other Purchased Services		7,000
600 Supplies		150,000
<b>Total Vocational Education</b>		<b>\$1,506,124</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		173,648
200 Personnel Services - Employee Benefits		88,570
300 Purchased Professional and Technical Services		330,000
500 Other Purchased Services		205,000
600 Supplies		50,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>		<b>\$847,218</b>
<b>1800 <u>Pre-Kindergarten</u></b>		
100 Personnel Services - Salaries		1,012,430
200 Personnel Services - Employee Benefits		684,323
300 Purchased Professional and Technical Services		75,000
400 Purchased Property Services		50,000
500 Other Purchased Services		7,000
600 Supplies		50,000
800 Other Objects		870,000
<b>Total Pre-Kindergarten</b>		<b>\$2,748,753</b>
<b>Total Instruction</b>		<b>\$50,839,354</b>
<b>2000 Support Services</b>		
<b>2100 <u>Support Services - Students</u></b>		
100 Personnel Services - Salaries		2,622,790
200 Personnel Services - Employee Benefits		1,549,575
300 Purchased Professional and Technical Services		920,000
500 Other Purchased Services		7,000

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<u>Description</u>	<u>Amount</u>
600 Supplies	110,000
<b>Total Support Services - Students</b>	<b>\$5,209,365</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,228,541
200 Personnel Services - Employee Benefits	865,744
300 Purchased Professional and Technical Services	175,000
400 Purchased Property Services	135,000
500 Other Purchased Services	21,000
600 Supplies	520,000
<b>Total Support Services - Instructional Staff</b>	<b>\$2,945,285</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,370,282
200 Personnel Services - Employee Benefits	1,482,121
300 Purchased Professional and Technical Services	512,000
500 Other Purchased Services	427,000
600 Supplies	270,000
800 Other Objects	45,000
<b>Total Support Services - Administration</b>	<b>\$5,106,403</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	590,000
200 Personnel Services - Employee Benefits	335,513
300 Purchased Professional and Technical Services	751,000
500 Other Purchased Services	1,500
600 Supplies	115,000
<b>Total Support Services - Pupil Health</b>	<b>\$1,793,013</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	633,235
200 Personnel Services - Employee Benefits	419,567
300 Purchased Professional and Technical Services	128,000
400 Purchased Property Services	50,000
500 Other Purchased Services	20,000
600 Supplies	60,000
<b>Total Support Services - Business</b>	<b>\$1,310,802</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,243,881
200 Personnel Services - Employee Benefits	1,331,773
300 Purchased Professional and Technical Services	831,000
400 Purchased Property Services	1,000,000
500 Other Purchased Services	133,000
600 Supplies	1,435,000
700 Property	175,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$7,149,654</b>
<b>2700 <u>Student Transportation Services</u></b>	
300 Purchased Professional and Technical Services	86,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	2,813,000
600 Supplies	25,000
<b>Total Student Transportation Services</b>	<b>\$2,924,000</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	317,072
200 Personnel Services - Employee Benefits	234,796
300 Purchased Professional and Technical Services	47,000
500 Other Purchased Services	500
600 Supplies	160,000
<b>Total Support Services - Central</b>	<b>\$759,368</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	17,000
<b>Total Other Support Services</b>	<b>\$17,000</b>
<b>Total Support Services</b>	<b>\$27,214,890</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	833,892
200 Personnel Services - Employee Benefits	376,847
300 Purchased Professional and Technical Services	90,000
500 Other Purchased Services	114,000
600 Supplies	200,000
800 Other Objects	15,000
<b>Total Student Activities</b>	<b>\$1,629,739</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	60,000
600 Supplies	10,000
800 Other Objects	20,000
<b>Total Community Services</b>	<b>\$90,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,719,739</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	1,366,385
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,366,385</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,366,385</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,122,952
900 Other Uses of Funds	2,551,452
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,674,404</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,674,404</b>
<b>TOTAL EXPENDITURES</b>	<b>\$84,814,772</b>



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<u>Cash and Short-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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	2,296,680	2,296,680
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,768,190	1,768,190
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>\$4,064,870</b>	<b>\$4,064,870</b>

<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	7,295,900	7,295,900
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$7,295,900	\$7,295,900
TOTAL CASH AND INVESTMENTS	\$11,360,770	\$11,360,770

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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	34,872,207	32,320,755
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	600,000	600,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,459,216	3,459,216
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$38,931,423</b>	<b>\$36,379,971</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>		

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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</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 Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</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 Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects 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 Other Capital Projects Fund</b>		
<b>Debt Service 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 Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>Food Service / Cafeteria Operations 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 Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations 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 Child Care Operations Fund</b>		
<b>Other Enterprise 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 Enterprise Funds</b>		
<b>Internal Service 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 Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>Private Purpose 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 Private Purpose Trust Fund</b>		
<b>Investment 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 Investment Trust Fund</b>		
<b>Pension 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 Pension Trust Fund</b>		
<b>Activity 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 Activity Fund</b>		

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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>Other Agency 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 Other Agency Fund</b>		
<b>Permanent 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 Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$38,931,423</b>	<b>\$36,379,971</b>

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<u>Short-Term Payables</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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	\$38,931,423	\$36,379,971



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Account Description	Amounts
0810 Nonspendable Fund Balance	282,424
0820 Restricted Fund Balance	182,540
0830 Committed Fund Balance	3,799,409
0840 Assigned Fund Balance	15,244,943
0850 Unassigned Fund Balance	6,356,617
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$25,400,969
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$25,865,933