

| <u>ITEM</u>  | <u>AMOUNTS</u>              |
|--|-----------------------------|
| <b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>       |                             |
| 0810 Nonspendable Fund Balance   |                             |
| 0820 Restricted Fund Balance   |                             |
| 0830 Committed Fund Balance  |                             |
| 0840 Assigned Fund Balance   | 1,800,000                   |
| 0850 Unassigned Fund Balance   | 23,402,639                  |
| <b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b> | <b><u>\$25,202,639</u></b>  |
| <b>Estimated Revenues And Other Financing Sources</b>  |                             |
| 6000 Revenue from Local Sources  | 141,667,024                 |
| 7000 Revenue from State Sources  | 63,586,671                  |
| 8000 Revenue from Federal Sources  | 13,746,305                  |
| 9000 Other Financing Sources   |                             |
| <b>Total Estimated Revenues And Other Financing Sources</b>  | <b><u>\$219,000,000</u></b> |
| <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>   | <b><u>\$244,202,639</u></b> |

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|  | <u>Amount</u>        |
|--|----------------------|
| <b>REVENUE FROM LOCAL SOURCES</b>  |                      |
| 6111 Current Real Estate Taxes   | 119,456,923          |
| 6112 Interim Real Estate Taxes   | 1,750,000            |
| 6113 Public Utility Realty Taxes   | 115,000              |
| 6140 Current Act 511 Taxes - Flat Rate Assessments                                       | 80,000               |
| 6150 Current Act 511 Taxes - Proportional Assessments                                    | 12,200,000           |
| 6400 Delinquencies on Taxes Levied / Assessed by the LEA                                 | 4,000,000            |
| 6500 Earnings on Investments   | 2,100,000            |
| 6700 Revenues from LEA Activities  | 80,000               |
| 6800 Revenues from Intermediary Sources / Pass-Through Funds                             | 1,325,101            |
| 6910 Rentals   | 150,000              |
| 6940 Tuition from Patrons  | 200,000              |
| 6990 Refunds and Other Miscellaneous Revenue   | 210,000              |
| <b>REVENUE FROM LOCAL SOURCES</b>  | <b>\$141,667,024</b> |
| <b>REVENUE FROM STATE SOURCES</b>  |                      |
| 7111 Basic Education Funding-Formula   | 32,318,388           |
| 7112 Basic Education Funding-Social Security   | 1,713,864            |
| 7160 Tuition for Orphans Subsidy   | 150,000              |
| 7271 Special Education funds for School-Aged Pupils                                      | 6,844,652            |
| 7311 Pupil Transportation Subsidy  | 4,898,936            |
| 7312 Nonpublic and Charter School Pupil Transportation Subsidy                           | 1,441,440            |
| 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy                   | 1,996,692            |
| 7330 Health Services (Medical, Dental, Nurse, Act 25)                                    | 120,000              |
| 7340 State Property Tax Reduction Allocation   | 4,881,598            |
| 7505 Ready to Learn Block Grant  | 1,603,925            |
| 7820 State Share of Retirement Contributions   | 7,617,176            |
| <b>REVENUE FROM STATE SOURCES</b>  | <b>\$63,586,671</b>  |
| <b>REVENUE FROM FEDERAL SOURCES</b>  |                      |
| 8514 Title I - Improving the Academic Achievement of the Disadvantaged                   | 1,834,739            |
| 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals | 223,705              |
| 8516 Title III - Language Instruction for English Learners and Immigrant Students        | 91,983               |
| 8517 Title IV - 21st Century Schools   | 132,522              |
| 8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund                   | 9,526,603            |
| 8751 ARP ESSER Learning Loss   | 405,886              |

Amount

**REVENUE FROM FEDERAL SOURCES**

|  |           |
|--|-----------|
| 8754 ARP ESSER Homeless Children and Youth Funds                                       | 60,830    |
| 8755 ARP ESSER Emergency Relief for Other Educational Entities                         | 170,037   |
| 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) | 1,300,000 |

**REVENUE FROM FEDERAL SOURCES** **\$13,746,305**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES** **219,000,000**

Act 1 Index (current): 5.3%

Calculation Method:

Rate

|   |                        |
|---|------------------------|
| Approx. Tax Revenue from RE Taxes:            | \$119,456,923          |
| Amount of Tax Relief for Homestead Exclusions | <del>\$4,881,598</del> |
| Total Approx. Tax Revenue:                    | \$124,338,521          |
| Approx. Tax Levy for Tax Rate Calculation:    | \$130,625,727          |

Chester

Total

|   |                 |                 |
|---|-----------------|-----------------|
| <b>2022-23 Data</b>                                   |                 |                 |
| a. Assessed Value                                     | \$3,019,198,985 | \$3,019,198,985 |
| b. Real Estate Mills                                  | 41.2190         |                 |
| <b>I. 2023-24 Data</b>                                |                 |                 |
| c. 2021 STEB Market Value                             | \$4,668,312,823 | \$4,668,312,823 |
| d. Assessed Value                                     | \$3,123,597,570 | \$3,123,597,570 |
| e. Assessed Value of New Constr/ Renov                | \$0             | \$0             |
| <b>2022-23 Calculations</b>                           |                 |                 |
| f. 2022-23 Tax Levy                                   | \$124,448,363   | \$124,448,363   |
| (a * b)   |                 |                 |
| <b>2023-24 Calculations</b>                           |                 |                 |
| g. Percent of Total Market Value                      | 100.00000%      | 100.00000%      |
| h. Rebalanced 2022-23 Tax Levy                        | \$124,448,363   | \$124,448,363   |
| (f Total * g)   |                 |                 |
| i. Base Mills Subject to Index                        | 41.2190         |                 |
| (h / a * 1000) if no reassessment                     |                 |                 |
| (h / (d-e) * 1000) if reassessment                    |                 |                 |
| <b>Calculation of Tax Rates and Levies Generated</b>  |                 |                 |
| j. Weighted Avg. Collection Percentage                | 95.00000%       | 95.00000%       |
| k. Tax Levy Needed                                    | \$130,625,727   | \$130,625,727   |
| (Approx. Tax Levy * g)                                |                 |                 |
| <b>I. 2023-24 Real Estate Tax Rate</b>                | <b>41.8190</b>  |                 |
| (k / d * 1000)  |                 |                 |
| III. m. Tax Levy Generated by Mills                   | \$130,625,727   | \$130,625,727   |
| (l / 1000 * d)  |                 |                 |
| n. Tax Levy minus Tax Relief for Homestead Exclusions |                 | \$125,744,129   |
| (m - Amount of Tax Relief for Homestead Exclusions)   |                 |                 |
| o. Net Tax Revenue Generated By Mills                 |                 | \$119,456,923   |
| (n * Est. Pct. Collection)                            |                 |                 |

Act 1 Index (current): 5.3%

Calculation Method:

Rate

|   |                    |
|---|--------------------|
| Approx. Tax Revenue from RE Taxes:            | \$119,456,923      |
| Amount of Tax Relief for Homestead Exclusions | <u>\$4,881,598</u> |
| Total Approx. Tax Revenue:                    | \$124,338,521      |
| Approx. Tax Levy for Tax Rate Calculation:    | \$130,625,727      |

Chester

Total

Index Maximums

|   |               |               |
|---|---------------|---------------|
| p. Maximum Mills Based On Index<br>(i * (1 + Index))            | 43.4036       |               |
| q. Mills In Excess of Index<br>(if l > p), (l - p))             | 0.0000        |               |
| r. Maximum Tax Levy Based On Index<br>(p / 1000 * d)            | \$135,575,379 | \$135,575,379 |
| IV. s. Millage Rate within Index?<br>(If l > p Then No)         | Yes           |               |
| t. Tax Levy In Excess of Index<br>(if (m > r), (m - r))         | \$0           | \$0           |
| u. Tax Revenue In Excess of Index<br>(t * Est. Pct. Collection) | \$0           | \$0           |

Information Related to Property Tax Relief

|   |        |     |
|---|--------|-----|
| V. Assessed Value Exclusion per Homestead     | \$0.00 |     |
| Number of Homestead/Farmstead Properties      |        |     |
| Median Assessed Value of Homestead Properties |        | \$0 |

Act 1 Index (current): 5.3%

|  |                           |
|--|---------------------------|
| <b>Calculation Method:</b>                           | <b>Rate</b>               |
| <b>Approx. Tax Revenue from RE Taxes:</b>            | <b>\$119,456,923</b>      |
| <b>Amount of Tax Relief for Homestead Exclusions</b> | <b><u>\$4,881,598</u></b> |
| <b>Total Approx. Tax Revenue:</b>                    | <b>\$124,338,521</b>      |
| <b>Approx. Tax Levy for Tax Rate Calculation:</b>    | <b>\$130,625,727</b>      |

|  |                |              |
|--|----------------|--------------|
|  | <b>Chester</b> | <b>Total</b> |
|--|----------------|--------------|

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|   |             |                      |     |                    |
|---|-------------|----------------------|-----|--------------------|
| State Property Tax Reduction Allocation used for: Homestead Exclusions            | \$4,881,598 | Lowering RE Tax Rate | \$0 | \$4,881,598        |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions | \$0         |                      |     | \$0                |
| <b>Amount of Tax Relief from State/Local Sources</b>                              |             |                      |     | <b>\$4,881,598</b> |

CODE

6111 Current Real Estate Taxes

| <u>County Name</u> | <u>Taxable Assessed Value</u> | <u>Real Estate Mills</u> | <u>Tax Levy Generated by Mills</u> | <u>Amount of Tax Relief for Homestead Exclusions</u> | <u>Tax Levy Minus Homestead Exclusions</u> | <u>Percent Collected</u> | <u>Net Tax Revenue Generated By Mills</u> |
|--------------------|-------------------------------|--------------------------|------------------------------------|--|--|--------------------------|---|
| Chester            | 3,123,597,570                 | 41.8190                  | 130,625,727                        |  |  | 95.00000%                |   |
| <b>Totals:</b>     | <b>3,123,597,570</b>          |                          | <b>130,625,727</b>                 | <b>4,881,598</b>                                     | <b>125,744,129</b>                         | <b>95.00000%</b>         | <b>119,456,923</b>                        |

|   | <u>Rate</u> |                              | <u>Estimated Revenue</u> |
|---|-------------|------------------------------|--------------------------|
| 6120 <u>Current Per Capita Taxes, Section 679</u>         | \$0.00      |                              | 0                        |
| 6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u> | <u>Rate</u> | <u>Add'l Rate (if appl.)</u> | <u>Tax Levy</u>          |
| 6141 Current Act 511 Per Capita Taxes                     | \$0.00      | \$0.00                       | 0                        |
| 6142 Current Act 511 Occupation Taxes – Flat Rate         | \$0.00      | \$0.00                       | 0                        |
| 6143 Current Act 511 Local Services Taxes                 | \$5.00      | \$0.00                       | 80,000                   |
| 6144 Current Act 511 Trailer Taxes                        | \$0.00      | \$0.00                       | 0                        |
| 6145 Current Act 511 Business Privilege Taxes – Flat Rate | \$0.00      | \$0.00                       | 0                        |
| 6146 Current Act 511 Mechanical Device Taxes – Flat Rate  | \$0.00      | \$0.00                       | 0                        |
| 6149 Current Act 511 Taxes, Other Flat Rate Assessments   | \$0.00      | \$0.00                       | 0                        |

**Total Current Act 511 Taxes – Flat Rate Assessments 80,000 80,000**

|  | <u>Rate</u> | <u>Add'l Rate (if appl.)</u> | <u>Tax Levy</u> | <u>Estimated Revenue</u> |
|--|-------------|------------------------------|-----------------|--------------------------|
| 6150 <u>Current Act 511 Taxes – Proportional Assessments</u> |             |                              |                 |                          |
| 6151 Current Act 511 Earned Income Taxes                     | 0.500%      | 0.000%                       | 10,400,000      | 10,400,000               |
| 6152 Current Act 511 Occupation Taxes                        | 0.000       | 0.000                        | 0               | 0                        |
| 6153 Current Act 511 Real Estate Transfer Taxes              | 0.500%      | 0.000%                       | 1,800,000       | 1,800,000                |
| 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                        |

**Total Current Act 511 Taxes – Proportional Assessments 12,200,000 12,200,000**

**Total Act 511, Current Taxes 12,280,000**

|                                 |                      |              |                    |
|---------------------------------|----------------------|--------------|--------------------|
| <b>Act 511 Tax Limit --&gt;</b> | <b>4,668,312,823</b> | <b>12</b>    | <b>56,019,754</b>  |
|                                 | <b>Market Value</b>  | <b>Mills</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 |
|--------------|---|----------------------|---------|------------------------|-----------------------------|-------|---------------------------------|---------|------------------------|-----------------------------|
|              |   | 2022-23 (Rebalanced) | 2023-24 |                        |                             |       | 2022-23 (Rebalanced)            | 2023-24 |                        |                             |
| 6111         | <u>Current Real Estate Taxes</u><br>Chester   | 41.2190              | 41.8190 | 1.46%                  | Yes                         | 5.3%  |                                 |         |                        |                             |
|              | <u>Current Act 511 Taxes – Flat Rate Assessments</u>  |                      |         |                        |                             |       |                                 |         |                        |                             |
| 6143         | Current Act 511 Local Services Taxes<br><u>Current Act 511 Taxes – Proportional Assessments</u> | \$5.00               | \$5.00  | 0.00%                  | Yes                         | 5.3%  |                                 |         |                        |                             |
| 6151         | Current Act 511 Earned Income Taxes   | 0.500%               | 0.500%  | 0.00%                  | Yes                         | 5.3%  |                                 |         |                        |                             |
| 6153         | Current Act 511 Real Estate Transfer Taxes  | 0.500%               | 0.500%  | 0.00%                  | Yes                         | 5.3%  |                                 |         |                        |                             |

| <u>Description</u>   | <u>Amount</u>        |
|--|----------------------|
| <b>1000 Instruction</b>  |                      |
| 1100 Regular Programs - Elementary / Secondary                             | 79,913,371           |
| 1200 Special Programs - Elementary / Secondary                             | 64,210,179           |
| 1300 Vocational Education  | 3,470,880            |
| 1400 Other Instructional Programs - Elementary / Secondary                 | 32,993               |
| 1500 Nonpublic School Programs   | 81,889               |
| <b>Total Instruction</b>   | <b>\$147,709,312</b> |
| <b>2000 Support Services</b>   |                      |
| 2100 Support Services - Students   | 4,792,288            |
| 2200 Support Services - Instructional Staff                                | 5,176,479            |
| 2300 Support Services - Administration                                     | 8,056,603            |
| 2400 Support Services - Pupil Health                                       | 1,175,546            |
| 2500 Support Services - Business   | 1,461,746            |
| 2600 Operation and Maintenance of Plant Services                           | 9,597,511            |
| 2700 Student Transportation Services                                       | 10,991,822           |
| 2800 Support Services - Central  | 3,668,100            |
| 2900 Other Support Services  | 147,445              |
| <b>Total Support Services</b>  | <b>\$45,067,540</b>  |
| <b>3000 Operation of Non-Instructional Services</b>                        |                      |
| 3200 Student Activities  | 1,843,702            |
| 3300 Community Services  | 211,970              |
| <b>Total Operation of Non-Instructional Services</b>                       | <b>\$2,055,672</b>   |
| <b>4000 Facilities Acquisition, Construction and Improvement Services</b>  |                      |
| 4000 Facilities Acquisition, Construction and Improvement Services         | 4,509,000            |
| <b>Total Facilities Acquisition, Construction and Improvement Services</b> | <b>\$4,509,000</b>   |
| <b>5000 Other Expenditures and Financing Uses</b>                          |                      |
| 5100 Debt Service / Other Expenditures and Financing Uses                  | 18,584,918           |
| 5900 Budgetary Reserve   | 2,873,558            |
| <b>Total Other Expenditures and Financing Uses</b>                         | <b>\$21,458,476</b>  |
| <b>Total Estimated Expenditures and Other Financing Uses</b>               | <b>\$220,800,000</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  | 25,389,225           |
| 200 Personnel Services - Employee Benefits                               | 15,678,180           |
| 300 Purchased Professional and Technical Services                        | 1,129,021            |
| 400 Purchased Property Services  | 8,100                |
| 500 Other Purchased Services   | 35,179,040           |
| 600 Supplies   | 2,427,074            |
| 700 Property   | 72,011               |
| 800 Other Objects  | 30,720               |
| <b>Total Regular Programs - Elementary / Secondary</b>                   | <b>\$79,913,371</b>  |
| <b>1200 <u>Special Programs - Elementary / Secondary</u></b>             |                      |
| 100 Personnel Services - Salaries  | 5,998,086            |
| 200 Personnel Services - Employee Benefits                               | 4,134,192            |
| 300 Purchased Professional and Technical Services                        | 17,975,101           |
| 500 Other Purchased Services   | 35,896,500           |
| 600 Supplies   | 206,300              |
| <b>Total Special Programs - Elementary / Secondary</b>                   | <b>\$64,210,179</b>  |
| <b>1300 <u>Vocational Education</u></b>                                  |                      |
| 100 Personnel Services - Salaries  | 150,857              |
| 200 Personnel Services - Employee Benefits                               | 87,201               |
| 400 Purchased Property Services  | 600                  |
| 500 Other Purchased Services   | 3,198,020            |
| 600 Supplies   | 34,202               |
| <b>Total Vocational Education</b>  | <b>\$3,470,880</b>   |
| <b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b> |                      |
| 100 Personnel Services - Salaries  | 21,913               |
| 200 Personnel Services - Employee Benefits                               | 11,080               |
| <b>Total Other Instructional Programs - Elementary / Secondary</b>       | <b>\$32,993</b>      |
| <b>1500 <u>Nonpublic School Programs</u></b>                             |                      |
| 300 Purchased Professional and Technical Services                        | 72,393               |
| 600 Supplies   | 9,496                |
| <b>Total Nonpublic School Programs</b>                                   | <b>\$81,889</b>      |
| <b>Total Instruction</b>   | <b>\$147,709,312</b> |
| <b>2000 Support Services</b>   |                      |
| <b>2100 <u>Support Services - Students</u></b>                           |                      |
| 100 Personnel Services - Salaries  | 2,629,775            |
| 200 Personnel Services - Employee Benefits                               | 1,889,613            |
| 300 Purchased Professional and Technical Services                        | 199,000              |
| 500 Other Purchased Services   | 2,500                |
| 600 Supplies   | 35,400               |
| 800 Other Objects  | 36,000               |
| <b>Total Support Services - Students</b>                                 | <b>\$4,792,288</b>   |

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| <u>Description</u>                                       | <u>Amount</u>      |
|--|--------------------|
| <b>2200 Support Services - Instructional Staff</b>       |                    |
| 100 Personnel Services - Salaries                        | 2,030,764          |
| 200 Personnel Services - Employee Benefits               | 1,523,335          |
| 300 Purchased Professional and Technical Services        | 276,303            |
| 500 Other Purchased Services                             | 2,000              |
| 600 Supplies   | 1,339,077          |
| 800 Other Objects  | 5,000              |
| <b>Total Support Services - Instructional Staff</b>      | <b>\$5,176,479</b> |
| <b>2300 Support Services - Administration</b>            |                    |
| 100 Personnel Services - Salaries                        | 3,633,101          |
| 200 Personnel Services - Employee Benefits               | 2,326,851          |
| 300 Purchased Professional and Technical Services        | 1,257,650          |
| 400 Purchased Property Services                          | 142,242            |
| 500 Other Purchased Services                             | 82,950             |
| 600 Supplies   | 130,073            |
| 800 Other Objects  | 483,736            |
| <b>Total Support Services - Administration</b>           | <b>\$8,056,603</b> |
| <b>2400 Support Services - Pupil Health</b>              |                    |
| 100 Personnel Services - Salaries                        | 596,144            |
| 200 Personnel Services - Employee Benefits               | 394,468            |
| 300 Purchased Professional and Technical Services        | 150,000            |
| 400 Purchased Property Services                          | 3,650              |
| 600 Supplies   | 31,284             |
| <b>Total Support Services - Pupil Health</b>             | <b>\$1,175,546</b> |
| <b>2500 Support Services - Business</b>                  |                    |
| 100 Personnel Services - Salaries                        | 707,756            |
| 200 Personnel Services - Employee Benefits               | 465,490            |
| 300 Purchased Professional and Technical Services        | 60,000             |
| 500 Other Purchased Services                             | 31,000             |
| 600 Supplies   | 40,000             |
| 800 Other Objects  | 157,500            |
| <b>Total Support Services - Business</b>                 | <b>\$1,461,746</b> |
| <b>2600 Operation and Maintenance of Plant Services</b>  |                    |
| 100 Personnel Services - Salaries                        | 2,160,720          |
| 200 Personnel Services - Employee Benefits               | 1,649,602          |
| 300 Purchased Professional and Technical Services        | 111,450            |
| 400 Purchased Property Services                          | 2,619,150          |
| 500 Other Purchased Services                             | 796,300            |
| 600 Supplies   | 2,203,964          |
| 700 Property   | 31,200             |
| 800 Other Objects  | 25,125             |
| <b>Total Operation and Maintenance of Plant Services</b> | <b>\$9,597,511</b> |
| <b>2700 Student Transportation Services</b>              |                    |
| 100 Personnel Services - Salaries                        | 65,172             |
| 200 Personnel Services - Employee Benefits               | 52,125             |

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| <u>Description</u>   | <u>Amount</u>       |
|--|---------------------|
| 300 Purchased Professional and Technical Services                                | 236,525             |
| 500 Other Purchased Services   | 10,627,000          |
| 600 Supplies   | 10,500              |
| 800 Other Objects  | 500                 |
| <b>Total Student Transportation Services</b>                                     | <b>\$10,991,822</b> |
| <b>2800 <u>Support Services - Central</u></b>                                    |                     |
| 100 Personnel Services - Salaries  | 435,161             |
| 200 Personnel Services - Employee Benefits                                       | 326,635             |
| 300 Purchased Professional and Technical Services                                | 534,395             |
| 400 Purchased Property Services  | 687,959             |
| 500 Other Purchased Services   | 338,518             |
| 600 Supplies   | 602,487             |
| 700 Property   | 739,000             |
| 800 Other Objects  | 3,945               |
| <b>Total Support Services - Central</b>  | <b>\$3,668,100</b>  |
| <b>2900 <u>Other Support Services</u></b>  |                     |
| 300 Purchased Professional and Technical Services                                | 100,000             |
| 500 Other Purchased Services   | 47,445              |
| <b>Total Other Support Services</b>  | <b>\$147,445</b>    |
| <b>Total Support Services</b>  | <b>\$45,067,540</b> |
| <b>3000 <u>Operation of Non-Instructional Services</u></b>                       |                     |
| <b>3200 <u>Student Activities</u></b>  |                     |
| 100 Personnel Services - Salaries  | 944,960             |
| 200 Personnel Services - Employee Benefits                                       | 438,942             |
| 300 Purchased Professional and Technical Services                                | 155,700             |
| 400 Purchased Property Services  | 27,818              |
| 500 Other Purchased Services   | 116,600             |
| 600 Supplies   | 127,738             |
| 700 Property   | 7,494               |
| 800 Other Objects  | 24,450              |
| <b>Total Student Activities</b>  | <b>\$1,843,702</b>  |
| <b>3300 <u>Community Services</u></b>  |                     |
| 100 Personnel Services - Salaries  | 43,282              |
| 200 Personnel Services - Employee Benefits                                       | 29,613              |
| 500 Other Purchased Services   | 53,702              |
| 600 Supplies   | 85,373              |
| <b>Total Community Services</b>  | <b>\$211,970</b>    |
| <b>Total Operation of Non-Instructional Services</b>                             | <b>\$2,055,672</b>  |
| <b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b> |                     |
| <b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b> |                     |
| 700 Property   | 4,509,000           |
| <b>Total Facilities Acquisition, Construction and Improvement Services</b>       | <b>\$4,509,000</b>  |
| <b>Total Facilities Acquisition, Construction and Improvement Services</b>       | <b>\$4,509,000</b>  |

| <u>Description</u>  | <u>Amount</u>        |
|---|----------------------|
| <b>5000 Other Expenditures and Financing Uses</b>                       |                      |
| <b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b> |                      |
| 800 Other Objects   | 4,446,519            |
| 900 Other Uses of Funds   | 14,138,399           |
| <b>Total Debt Service / Other Expenditures and Financing Uses</b>       | <b>\$18,584,918</b>  |
| <b>5900 <u>Budgetary Reserve</u></b>                                    |                      |
| 800 Other Objects   | 2,873,558            |
| <b>Total Budgetary Reserve</b>  | <b>\$2,873,558</b>   |
| <b>Total Other Expenditures and Financing Uses</b>                      | <b>\$21,458,476</b>  |
| <b>TOTAL EXPENDITURES</b>   | <b>\$220,800,000</b> |

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**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

|  |                     |                     |
|--|---------------------|---------------------|
| General Fund   | 8,500,000           | 6,000,000           |
| 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                                | 775,000             | 775,000             |
| Other Capital Projects Fund                                  | 12,250,000          | 11,750,000          |
| Debt Service Fund  |                     |                     |
| Food Service / Cafeteria Operations Fund                     | 2,200,000           | 2,200,000           |
| Child Care Operations Fund                                   |                     |                     |
| Other Enterprise Funds                                       |                     |                     |
| Internal Service Fund  |                     |                     |
| Private Purpose Trust Fund                                   | 164,000             | 164,000             |
| Investment Trust Fund  |                     |                     |
| Pension Trust Fund   |                     |                     |
| Activity Fund  | 160,000             | 160,000             |
| Other Agency Fund  |                     |                     |
| Permanent Fund   |                     |                     |
| <b>Total Cash and Short-Term Investments</b>                 | <b>\$24,049,000</b> | <b>\$21,049,000</b> |

**Long-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 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

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

|                                    |  |  |
|------------------------------------|--|--|
| <b>Total Long-Term Investments</b> |  |  |
|------------------------------------|--|--|

|                                   |                     |                     |
|-----------------------------------|---------------------|---------------------|
| <b>TOTAL CASH AND INVESTMENTS</b> | <b>\$24,049,000</b> | <b>\$21,049,000</b> |
|-----------------------------------|---------------------|---------------------|

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| <u>Long-Term Indebtedness</u>   | <u>06/30/2023 Estimate</u> | <u>06/30/2024 Projection</u> |
|---|----------------------------|------------------------------|
| <b>General Fund</b>   |                            |                              |
| 0510 Bonds Payable  | 178,995,117                | 163,219,141                  |
| 0520 Extended-Term Financing Agreements Payable                           |                            |                              |
| 0530 Lease and Other Right To Use Obligations                             |                            |                              |
| 0540 Accumulated Compensated Absences                                     | 1,167,718                  | 1,167,718                    |
| 0550 Authority Lease Obligations  |                            |                              |
| 0560 Other Post-Employment Benefits (OPEB)                                | 11,489,428                 | 11,489,428                   |
| 0599 Other Noncurrent Liabilities   |                            |                              |
| <b>Total General Fund</b>   | <b>\$191,652,263</b>       | <b>\$175,876,287</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

06/30/2023 Estimate

06/30/2024 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**

| <u>Long-Term Indebtedness</u>                         | <u>06/30/2023 Estimate</u> | <u>06/30/2024 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                 | 85,975                     | 85,975                       |
| 0550 Authority Lease Obligations                      |                            |                              |
| 0560 Other Post-Employment Benefits (OPEB)            | 195,576                    | 195,576                      |
| 0599 Other Noncurrent Liabilities                     | 2,810,000                  | 2,810,000                    |
| <b>Total Food Service / Cafeteria Operations Fund</b> | <b>\$3,091,551</b>         | <b>\$3,091,551</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>                    |                            |                              |

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 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**

| <u>Long-Term Indebtedness</u>                   | <u>06/30/2023 Estimate</u> | <u>06/30/2024 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>\$194,743,814</b>       | <b>\$178,967,838</b>         |

**Short-Term Payables**

**06/30/2023 Estimate**

**06/30/2024 Projection**

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

**Total Short-Term Payables**

|                           |                      |                      |
|---------------------------|----------------------|----------------------|
| <b>TOTAL INDEBTEDNESS</b> | <b>\$194,743,814</b> | <b>\$178,967,838</b> |
|---------------------------|----------------------|----------------------|

| Account Description  | Amounts                 |
|--|-------------------------|
| 0810 Nonspendable Fund Balance   |                         |
| 0820 Restricted Fund Balance   |                         |
| 0830 Committed Fund Balance  |                         |
| 0840 Assigned Fund Balance   |                         |
| 0850 Unassigned Fund Balance   | 23,402,639              |
| <b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>                                   | <b>\$23,402,639</b>     |
| <br><b>5900 Budgetary Reserve</b>  | <br><b>2,873,558</b>    |
| <br><b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b> | <br><b>\$26,276,197</b> |