

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/25/2023

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

Robert Kennedy

(215)400-5460

Extn :

Contact Person

Telephone

Extension

rkennedy@philasd.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2023-2024 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Philadelphia City SD	COUNTY : Philadelphia	AUN : 126515001
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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 2023-2024 (compared to 2022-2023 )?

Yes

No

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$4864035581
Ending Unassigned Fund Balance	\$700035389
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	14.39%

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 <i>Tony B. Watlington Sr.</i>	DATE
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DUE DATE: AUGUST 15, 2023

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**


(03/2006)

24 PS 6-687(a)(1)

School District Name : Philadelphia City SD	County : Philadelphia	AUN Number : 126515001
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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
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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.	Estimated Beginning fund balance was positive and the estimated ending fund balance is higher.
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 Fund Balance for Trapped Bond Funds.

<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	
0850 Unassigned Fund Balance	656,003,215
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$656,003,215</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	1,923,866,355
7000 Revenue from State Sources	2,146,278,424
8000 Revenue from Federal Sources	833,873,976
9000 Other Financing Sources	4,049,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$4,908,067,755</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$5,564,070,970</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	982,408,000
6113 Public Utility Realty Taxes	1,239,194
6114 Payments in Lieu of Current Taxes - State / Local	4,619
6160 Non-Real Estate Taxes - 1st Class SDs	508,501,153
6400 Delinquencies on Taxes Levied / Assessed by the LEA	41,675,965
6500 Earnings on Investments	22,490,947
6700 Revenues from LEA Activities	18,497,725
6920 Contributions and Donations from Private Sources	48,389,796
6940 Tuition from Patrons	13,860
6990 Refunds and Other Miscellaneous Revenue	300,645,096

**REVENUE FROM LOCAL SOURCES \$1,923,866,355**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	1,485,287,364
7112 Basic Education Funding-Social Security	43,276,927
7160 Tuition for Orphans Subsidy	42,000
7271 Special Education funds for School-Aged Pupils	172,780,856
7292 Pre-K Counts	40,674,101
7299 Program Revenues Not Listed Previously in the 7200 Series	22,323,944
7311 Pupil Transportation Subsidy	54,716,483
7312 Nonpublic and Charter School Pupil Transportation Subsidy	22,371,195
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	8,500,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	3,554,940
7505 Ready to Learn Block Grant	40,368,660
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	2,802,288
7810 State Share of Social Security and Medicare Taxes	106,655
7820 State Share of Retirement Contributions	249,473,011

**REVENUE FROM STATE SOURCES \$2,146,278,424**

**REVENUE FROM FEDERAL SOURCES**

8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	67,577,511
8514 Title I - Improving the Academic Achievement of the Disadvantaged	198,121,666
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	15,939,030
8516 Title III - Language Instruction for English Learners and Immigrant Students	4,142,544
8519 Title V - Flexibility and Accountability	

Amount

**REVENUE FROM FEDERAL SOURCES**

8610 Homeless Assistance Act	486,759
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	521,589,135
8731 ARRA - Build America Bonds	3,868,500
8732 ARRA - Qualified School Construction Bonds (QSCB)	12,377,037
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	6,895,244
8754 ARP ESSER Homeless Children and Youth Funds	2,870,524

**REVENUE FROM FEDERAL SOURCES \$833,873,976**

**OTHER FINANCING SOURCES**

9330 Capital Projects Fund Transfers	1,760,000
9350 Enterprise Fund Transfers	2,289,000

**OTHER FINANCING SOURCES \$4,049,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 4,908,067,755**

Act 1 Index (current): 0.0%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$982,408,000</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$0</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$982,408,000</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$1,034,113,684</b>	
	<b>Philadelphia</b>	<b>Total</b>

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<b>2022-23 Data</b>		
a. Assessed Value	\$131,379,127,300	\$131,379,127,300
b. Real Estate Mills	7.6810	
<b>I. 2023-24 Data</b>		
c. 2021 STEB Market Value	\$100,781,000,000	\$100,781,000,000
d. Assessed Value	\$134,632,689,000	\$134,632,689,000
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2022-23 Calculations</b>		
f. 2022-23 Tax Levy	\$1,009,123,077	\$1,009,123,077
(a * b)		
<b>2023-24 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$1,009,123,077	\$1,009,123,077
(f Total * g)		
i. Base Mills Subject to Index	7.6810	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$1,034,113,684	\$1,034,113,684
(Approx. Tax Levy * g)		
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>7.6810</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$1,034,113,684	\$1,034,113,684
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$1,034,113,684
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$982,408,000
(n * Est. Pct. Collection)		



Act 1 Index (current): 0.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$982,408,000
Amount of Tax Relief for Homestead Exclusions	\$0
Total Approx. Tax Revenue:	\$982,408,000
Approx. Tax Levy for Tax Rate Calculation:	\$1,034,113,684

Philadelphia	Total
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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	7.6810	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,034,113,684	\$1,034,113,684
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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$196,700

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Act 1 Index (current): 0.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$982,408,000</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$0</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$982,408,000</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$1,034,113,684</b>
	<b>Philadelphia</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$0</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>
Philadelphia	134,632,689,000	7.6810	1,034,113,684			95.00000%	
<b>Totals:</b>	<b>134,632,689,000</b>		<b>1,034,113,684</b>	<b>0 =</b>	<b>1,034,113,684 X</b>	<b>95.00000%</b>	<b>= 982,408,000</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6160 <u>Non-Real Estate Taxes – 1st Class SDs</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6161 Current 1st Class SD Earned Income Taxes	0.000%	0.000%	0
6162 Current 1st Class SD Liquor Sales Tax	0.000%	0.000%	86,873,607
6163 Current 1st Class SD Cigarette Tax	0.000	0.000	58,000,000
6164 Current 1st Class SD Sales and Use Tax	0.000	0.000	120,000,000
6165 Current 1st Class SD General Business Taxes	0.000	0.000	6,000,000
6166 Current 1st Class SD Business Use and Occupancy Taxes	0.000	0.000	178,633,854
6167 Current 1st Class SD Non-Business Income Taxes	0.000%	0.000%	58,993,692
6168 Current 1st Class SD Real Estate Transfer Taxes	0.000%	0.000%	0
6169 Current 1st Class SD Mercantile Taxes	0.000%	0.000%	0
<b>Total Non-Real Estate Taxes – 1st Class SDs</b>			<b>508,501,153</b>
<b>Total Act 511, Current Taxes</b>			
<b>Act 511 Tax Limit --&gt;</b>		<b>100,781,000,000 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>1,209,372,000</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	Current Real Estate Taxes Philadelphia	7.6810	7.6810	0.00%	Yes	0.0%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	2,010,322,761
1200 Special Programs - Elementary / Secondary	857,743,090
1300 Vocational Education	39,555,413
1400 Other Instructional Programs - Elementary / Secondary	83,983,770
1500 Nonpublic School Programs	18,192,247
1800 Pre-Kindergarten	141,928,208
<b>Total Instruction</b>	<b>\$3,151,725,489</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	153,089,404
2200 Support Services - Instructional Staff	144,989,550
2300 Support Services - Administration	203,304,460
2400 Support Services - Pupil Health	37,209,012
2500 Support Services - Business	53,554,586
2600 Operation and Maintenance of Plant Services	366,553,838
2700 Student Transportation Services	175,639,522
2800 Support Services - Central	61,616,578
2900 Other Support Services	345,240
<b>Total Support Services</b>	<b>\$1,196,302,190</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	13,880,714
3300 Community Services	5,276,022
3400 Scholarships and Awards	33,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$19,189,736</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	174,565,565
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$174,565,565</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	321,752,601
5200 Interfund Transfers - Out	500,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$322,252,601</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$4,864,035,581</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	577,471,792
200 Personnel Services - Employee Benefits	360,114,353
300 Purchased Professional and Technical Services	59,717,862
400 Purchased Property Services	77,623
500 Other Purchased Services	928,963,851
600 Supplies	72,232,586
700 Property	86,618
800 Other Objects	11,658,076
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$2,010,322,761</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,610,915
200 Personnel Services - Employee Benefits	2,373,484
300 Purchased Professional and Technical Services	373,764,040
500 Other Purchased Services	477,923,499
600 Supplies	4,382
800 Other Objects	66,770
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$857,743,090</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	3,353,924
200 Personnel Services - Employee Benefits	2,122,666
300 Purchased Professional and Technical Services	24,000
400 Purchased Property Services	7,722,876
500 Other Purchased Services	25,428,291
600 Supplies	892,952
700 Property	10,704
<b>Total Vocational Education</b>	<b>\$39,555,413</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	20,235,623
200 Personnel Services - Employee Benefits	10,706,433
300 Purchased Professional and Technical Services	46,927,935
400 Purchased Property Services	37,890
500 Other Purchased Services	3,811,868
600 Supplies	2,257,022
700 Property	6,999
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$83,983,770</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	18,166,819
500 Other Purchased Services	20,000
600 Supplies	5,428
<b>Total Nonpublic School Programs</b>	<b>\$18,192,247</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	39,599,343

2023-2024 Final General Fund Budget

LEA : 126515001 Philadelphia City SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	26,118,584
300 Purchased Professional and Technical Services	1,459,860
400 Purchased Property Services	249,000
500 Other Purchased Services	266,139
600 Supplies	2,114,603
700 Property	67,500
800 Other Objects	72,053,179
<b>Total Pre-Kindergarten</b>	<b>\$141,928,208</b>
<b>Total Instruction</b>	<b>\$3,151,725,489</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	83,186,606
200 Personnel Services - Employee Benefits	52,951,336
300 Purchased Professional and Technical Services	11,787,020
400 Purchased Property Services	94,491
500 Other Purchased Services	329,300
600 Supplies	1,965,969
700 Property	42,950
800 Other Objects	2,731,732
<b>Total Support Services - Students</b>	<b>\$153,089,404</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	38,014,269
200 Personnel Services - Employee Benefits	22,194,870
300 Purchased Professional and Technical Services	38,042,549
400 Purchased Property Services	8,013,312
500 Other Purchased Services	1,172,560
600 Supplies	31,075,581
700 Property	326,056
800 Other Objects	6,150,353
<b>Total Support Services - Instructional Staff</b>	<b>\$144,989,550</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	106,840,760
200 Personnel Services - Employee Benefits	65,591,553
300 Purchased Professional and Technical Services	18,035,507
400 Purchased Property Services	37,057
500 Other Purchased Services	417,918
600 Supplies	1,211,382
700 Property	82,089
800 Other Objects	11,088,194
<b>Total Support Services - Administration</b>	<b>\$203,304,460</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	21,849,628
200 Personnel Services - Employee Benefits	13,781,852
300 Purchased Professional and Technical Services	1,112,965
500 Other Purchased Services	169,943

<u>Description</u>	<u>Amount</u>
600 Supplies	251,161
700 Property	43,463
<b>Total Support Services - Pupil Health</b>	<b>\$37,209,012</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	12,486,695
200 Personnel Services - Employee Benefits	8,218,435
300 Purchased Professional and Technical Services	4,569,863
400 Purchased Property Services	1,965,634
500 Other Purchased Services	520,532
600 Supplies	2,178,625
700 Property	241,395
800 Other Objects	23,373,407
<b>Total Support Services - Business</b>	<b>\$53,554,586</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	115,965,265
200 Personnel Services - Employee Benefits	83,990,700
300 Purchased Professional and Technical Services	22,608,331
400 Purchased Property Services	73,980,379
500 Other Purchased Services	8,760,279
600 Supplies	42,415,000
700 Property	2,890,262
800 Other Objects	15,943,622
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$366,553,838</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	3,446,827
200 Personnel Services - Employee Benefits	3,140,625
300 Purchased Professional and Technical Services	630,262
400 Purchased Property Services	33,225
500 Other Purchased Services	168,387,583
800 Other Objects	1,000
<b>Total Student Transportation Services</b>	<b>\$175,639,522</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	21,610,556
200 Personnel Services - Employee Benefits	13,626,231
300 Purchased Professional and Technical Services	15,690,876
400 Purchased Property Services	1,996,873
500 Other Purchased Services	2,362,252
600 Supplies	5,007,619
700 Property	518,303
800 Other Objects	803,868
<b>Total Support Services - Central</b>	<b>\$61,616,578</b>
<b>2900 <u>Other Support Services</u></b>	
100 Personnel Services - Salaries	182,320
200 Personnel Services - Employee Benefits	120,305
300 Purchased Professional and Technical Services	15,290



<u>Description</u>	<u>Amount</u>
600 Supplies	27,325
<b>Total Other Support Services</b>	<b>\$345,240</b>
<b>Total Support Services</b>	<b>\$1,196,302,190</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	7,522,773
200 Personnel Services - Employee Benefits	3,676,295
300 Purchased Professional and Technical Services	378,208
400 Purchased Property Services	25,600
500 Other Purchased Services	329,790
600 Supplies	1,676,048
700 Property	112,000
800 Other Objects	160,000
<b>Total Student Activities</b>	<b>\$13,880,714</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	1,887,491
200 Personnel Services - Employee Benefits	1,366,561
300 Purchased Professional and Technical Services	765,757
400 Purchased Property Services	5,845
500 Other Purchased Services	188,059
600 Supplies	1,055,309
700 Property	7,000
<b>Total Community Services</b>	<b>\$5,276,022</b>
<b>3400 <u>Scholarships and Awards</u></b>	
800 Other Objects	33,000
<b>Total Scholarships and Awards</b>	<b>\$33,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$19,189,736</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
100 Personnel Services - Salaries	3,577,521
200 Personnel Services - Employee Benefits	2,504,070
300 Purchased Professional and Technical Services	157,445,906
400 Purchased Property Services	9,675,732
600 Supplies	760,423
700 Property	601,913
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$174,565,565</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$174,565,565</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	155,037,601
900 Other Uses of Funds	166,715,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$321,752,601</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	500,000
<b>Total Interfund Transfers - Out</b>	<b>\$500,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$322,252,601</b>
<b>TOTAL EXPENDITURES</b>	<b>\$4,864,035,581</b>

**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	763,873,416	629,007,466
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	151,982,326	182,164,063
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$915,855,742</b>	<b>\$811,171,529</b>
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**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	133,186,304	99,946,181
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		

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
<b>Total Long-Term Investments</b>	<b>\$133,186,304</b>	<b>\$99,946,181</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$1,049,042,046</b>	<b>\$911,117,710</b>

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

**General Fund**

0510 Bonds Payable	2,226,740,000	2,109,655,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	862,870,000	813,240,000
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$3,089,610,000</b>	<b>\$2,922,895,000</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

06/30/2023 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**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 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**

**06/30/2023 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**



Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

**Total Permanent Fund**

**Total Long-Term Indebtedness**

**\$3,089,610,000**

**\$2,922,895,000**

**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>\$3,089,610,000</b>	<b>\$2,922,895,000</b>
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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary	376,242	
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	1,608,666	
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
<b>Total Instruction</b>	<b>\$1,984,908</b>	
<b>2000 Support Services</b>		
2100 Support Services - Students	244,292	
2200 Support Services - Instructional Staff		
2300 Support Services - Administration	182,000	
2400 Support Services - Pupil Health	111	
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>\$426,403</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>\$2,411,311</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	207,492	
200 Personnel Services - Employee Benefits	152,043	
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies	16,707	
700 Property		
800 Other Objects		
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$376,242</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	933,816	
200 Personnel Services - Employee Benefits	567,109	
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	10,000	
600 Supplies	97,741	
700 Property		
800 Other Objects		
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,608,666</b>	
<b>1500 <u>Nonpublic School Programs</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<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>\$1,984,908</b>
<b>2000 <u>Support Services</u></b>		
<b>2100 <u>Support Services - Students</u></b>		
100 Personnel Services - Salaries		149,892
200 Personnel Services - Employee Benefits		94,248
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		152
700 Property		
800 Other Objects		
<b>Total Support Services - Students</b>		
		<b>\$244,292</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		

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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Support Services - Instructional Staff</b>		
<b>2300 Support Services - Administration</b>		
100 Personnel Services - Salaries	114,400	
200 Personnel Services - Employee Benefits	67,600	
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Support Services - Administration</b>		<b>\$182,000</b>
<b>2400 Support Services - Pupil Health</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 Support Services - Pupil Health</b>		<b>\$111</b>
<b>2500 Support Services - Business</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 Support Services - Business</b>		
<b>2600 Operation and Maintenance of Plant Services</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		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>Total Operation and Maintenance of Plant Services</b>		
<b>2700 <u>Student Transportation Services</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 Student Transportation Services</b>		
<b>2800 <u>Support Services - Central</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 Support Services - Central</b>		
<b>2900 <u>Other Support Services</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 Support Services</b>		
<b>Total Support Services</b>	<b>\$426,403</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$2,411,311</b>	

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,395,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	690,640,389
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$700,035,389</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$700,035,389</b>
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