

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

A13 Trump

5/23/24

President of the Board - Original Signature Required

Date

Joni Mansmann

Secretary of the Board - Original Signature Required

Date

Michael Daniels

Chief School Administrator - Original Signature Required

Date

5/23/24

Joni B Mansmann

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Extn :9109

Contact Person

Telephone

Extension

mansmannj@cmsd.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Canon-McMillan SD	COUNTY : Washington	AUN : 101631703
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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%

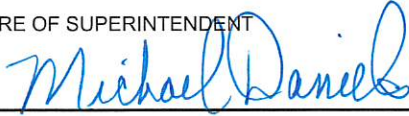
Did you raise property taxes in SY 2024-2025 (compared to 2023-2024)? Yes No

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

Total Budgeted Expenditures	\$117163106
Ending Unassigned Fund Balance	\$7312885
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.24%

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 5/23/24
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DUE DATE: AUGUST 15, 2024

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET**

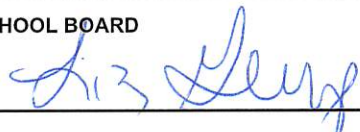
24 PS 6-687(a)(1)

(03/2006)

School District Name : Canon-McMillan SD	County : Washington	AUN Number : 101631703
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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 5/23/24
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	These monies allocated for unexpected expenditures that could occur during the 2024-25 school year. These could be things like (but not limited to): increased staffing needs if enrollments continue to rise, special education, plant emergencies, etc...
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.	As per the Board Policy regarding fund balance and future capital improvements timeline and schedule published on the district's website and discussed at multiple public meetings.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Monies set aside to help offset PSERS increases as needed as they continue to be expected to rise.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Monies set aside for athletics

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	94,672
0820 Restricted Fund Balance	937,714
0830 Committed Fund Balance	1,500,000
0840 Assigned Fund Balance	240,959
0850 Unassigned Fund Balance	8,611,658
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,352,617</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	83,209,997
7000 Revenue from State Sources	30,621,899
8000 Revenue from Federal Sources	1,993,704
9000 Other Financing Sources	10,000
Total Estimated Revenues And Other Financing Sources	<u>\$115,835,600</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$126,188,217</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	65,623,997
6112 Interim Real Estate Taxes	700,000
6113 Public Utility Realty Taxes	66,000
6114 Payments in Lieu of Current Taxes - State / Local	40,000
6140 Current Act 511 Taxes - Flat Rate Assessments	125,000
6150 Current Act 511 Taxes - Proportional Assessments	11,900,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500 Earnings on Investments	1,000,000
6700 Revenues from LEA Activities	75,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	990,000
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	1,580,000
6990 Refunds and Other Miscellaneous Revenue	40,000
REVENUE FROM LOCAL SOURCES	\$83,209,997
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,636,364
7271 Special Education funds for School-Aged Pupils	2,593,477
7311 Pupil Transportation Subsidy	123,585
7312 Nonpublic and Charter School Pupil Transportation Subsidy	979,385
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,039,548
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	1,403,805
7501 PA Accountability Grants	537,616
7810 State Share of Social Security and Medicare Taxes	1,704,923
7820 State Share of Retirement Contributions	7,503,196
REVENUE FROM STATE SOURCES	\$30,621,899
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	572,089
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	105,567
8517 Title IV - 21st Century Schools	30,942
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,175,106
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	110,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	\$1,993,704
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	10,000
OTHER FINANCING SOURCES	\$10,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	115,835,600

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$65,623,997
 Amount of Tax Relief for Homestead Exclusions: \$1,403,805
 Total Approx. Tax Revenue: \$67,027,802
 Approx. Tax Levy for Tax Rate Calculation: \$68,987,736

Washington

Total

2023-24 Data

a. Assessed Value \$5,266,594,966 \$5,266,594,966
 b. Real Estate Mills 12.2600

I. 2024-25 Data

c. 2022 STEB Market Value \$4,550,948,772 \$4,550,948,772
 d. Assessed Value \$5,343,868,247 \$5,343,868,247
 e. Assessed Value of New Constr/ Renov \$0 \$0

2023-24 Calculations

f. 2023-24 Tax Levy \$64,568,454 \$64,568,454
 (a * b)

2024-25 Calculations

g. Percent of Total Market Value 100.00000% 100.00000%
II. h. Rebalanced 2023-24 Tax Levy \$64,568,454 \$64,568,454
 (f Total * g)
 i. Base Mills Subject to Index 12.2600
 (h / a * 1000) if no reassessment
 (h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 97.10000% 97.10000%
 k. Tax Levy Needed \$68,987,736 \$68,987,736
 (Approx. Tax Levy * g)

I. 2024-25 Real Estate Tax Rate 12.9097
 (k / d * 1000)

III. m. Tax Levy Generated by Mills \$68,987,736 \$68,987,736
 (l / 1000 * d)
 n. Tax Levy minus Tax Relief for Homestead Exclusions \$67,583,931
 (m - Amount of Tax Relief for Homestead Exclusions)
 o. Net Tax Revenue Generated By Mills \$65,623,997
 (n * Est. Pct. Collection)

AUN: 101631703 Canon-McMillan SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$65,623,997

Amount of Tax Relief for Homestead Exclusions

\$1,403,805

Total Approx. Tax Revenue:

\$67,027,802

Approx. Tax Levy for Tax Rate Calculation:

\$68,987,736

Washington

Total

Index Maximums

p. Maximum Mills Based On Index ($l * (1 + \text{Index})$)	12.9097	
q. Mills In Excess of Index (if $l > p$), $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$68,987,736	\$68,987,736
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$11,850.58	
Number of Homestead/Farmstead Properties	9165	9165
Median Assessed Value of Homestead Properties		\$210,400

AUN: 101631703 Canon-McMillan SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$65,623,997
Amount of Tax Relief for Homestead Exclusions	<u>\$1,403,805</u>
Total Approx. Tax Revenue:	\$67,027,802
Approx. Tax Levy for Tax Rate Calculation:	\$68,987,736

Washington

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,403,805	Lowering RE Tax Rate	\$0	\$1,403,805
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,403,805

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>
Washington	5,343,868,247	12.9097	68,987,736			97.10000%	
Totals:	5,343,868,247		68,987,736	1,403,805	67,583,931	97.10000%	65,623,997

	<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	125,000
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			125,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	9,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,400,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			11,900,000
Total Act 511, Current Taxes			12,025,000
Act 511 Tax Limit -->		4,550,948,772 X	12
		Market Value	Mills
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u> Washington	12.2600	12.9097	5.30%	Yes	5.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	41,370,900
1200 Special Programs - Elementary / Secondary	15,966,827
1300 Vocational Education	3,851,601
1400 Other Instructional Programs - Elementary / Secondary	665,688
Total Instruction	\$61,855,016
2000 Support Services	
2100 Support Services - Students	3,412,581
2200 Support Services - Instructional Staff	2,049,084
2300 Support Services - Administration	5,950,062
2400 Support Services - Pupil Health	2,172,199
2500 Support Services - Business	1,245,298
2600 Operation and Maintenance of Plant Services	9,475,872
2700 Student Transportation Services	10,360,189
2800 Support Services - Central	2,596,039
2900 Other Support Services	1,648,900
Total Support Services	\$38,910,224
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,111,163
3300 Community Services	172,948
Total Operation of Non-Instructional Services	\$2,284,111
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,520,106
Total Facilities Acquisition, Construction and Improvement Services	\$1,520,106
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	11,993,649
5200 Interfund Transfers - Out	150,000
5900 Budgetary Reserve	450,000
Total Other Expenditures and Financing Uses	\$12,593,649
Total Estimated Expenditures and Other Financing Uses	\$117,163,106

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	22,361,491
200 Personnel Services - Employee Benefits	14,381,734
300 Purchased Professional and Technical Services	386,859
400 Purchased Property Services	23,930
500 Other Purchased Services	2,144,360
600 Supplies	1,800,286
700 Property	267,240
800 Other Objects	5,000
Total Regular Programs - Elementary / Secondary	\$41,370,900
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,158,137
200 Personnel Services - Employee Benefits	4,531,370
300 Purchased Professional and Technical Services	901,762
400 Purchased Property Services	2,000
500 Other Purchased Services	4,221,758
600 Supplies	106,600
700 Property	35,700
800 Other Objects	9,500
Total Special Programs - Elementary / Secondary	\$15,966,827
1300 Vocational Education	
100 Personnel Services - Salaries	1,275,281
200 Personnel Services - Employee Benefits	805,345
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	7,000
500 Other Purchased Services	1,661,025
600 Supplies	72,450
700 Property	10,500
Total Vocational Education	\$3,851,601
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	107,780
200 Personnel Services - Employee Benefits	45,408
300 Purchased Professional and Technical Services	370,000
500 Other Purchased Services	125,250
600 Supplies	1,750
700 Property	15,500
Total Other Instructional Programs - Elementary / Secondary	\$665,688
Total Instruction	\$61,855,016
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,521,540
200 Personnel Services - Employee Benefits	1,054,260
300 Purchased Professional and Technical Services	738,026

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	5,000
500 Other Purchased Services	50,275
600 Supplies	31,480
700 Property	10,500
800 Other Objects	1,500
Total Support Services - Students	\$3,412,581
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	870,070
200 Personnel Services - Employee Benefits	662,588
300 Purchased Professional and Technical Services	91,174
400 Purchased Property Services	2,200
500 Other Purchased Services	31,800
600 Supplies	361,568
700 Property	22,434
800 Other Objects	7,250
Total Support Services - Instructional Staff	\$2,049,084
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,901,534
200 Personnel Services - Employee Benefits	1,979,239
300 Purchased Professional and Technical Services	433,000
400 Purchased Property Services	12,300
500 Other Purchased Services	384,779
600 Supplies	62,200
700 Property	55,000
800 Other Objects	122,010
Total Support Services - Administration	\$5,950,062
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	347,978
200 Personnel Services - Employee Benefits	244,557
300 Purchased Professional and Technical Services	1,550,214
400 Purchased Property Services	1,000
500 Other Purchased Services	1,000
600 Supplies	19,950
700 Property	7,500
Total Support Services - Pupil Health	\$2,172,199
2500 Support Services - Business	
100 Personnel Services - Salaries	562,468
200 Personnel Services - Employee Benefits	396,605
300 Purchased Professional and Technical Services	116,025
400 Purchased Property Services	17,500
500 Other Purchased Services	67,200
600 Supplies	71,500
700 Property	9,000
800 Other Objects	5,000
Total Support Services - Business	\$1,245,298

<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,630,395
200 Personnel Services - Employee Benefits	2,254,732
300 Purchased Professional and Technical Services	922,911
400 Purchased Property Services	657,085
500 Other Purchased Services	311,560
600 Supplies	1,562,689
700 Property	127,500
800 Other Objects	9,000
Total Operation and Maintenance of Plant Services	\$9,475,872
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	3,185,544
200 Personnel Services - Employee Benefits	2,240,149
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	357,500
500 Other Purchased Services	3,516,496
600 Supplies	419,000
700 Property	619,000
800 Other Objects	10,500
Total Student Transportation Services	\$10,360,189
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	682,245
200 Personnel Services - Employee Benefits	554,348
300 Purchased Professional and Technical Services	397,146
400 Purchased Property Services	275,000
500 Other Purchased Services	168,300
600 Supplies	177,250
700 Property	337,500
800 Other Objects	4,250
Total Support Services - Central	\$2,596,039
2900 <u>Other Support Services</u>	
500 Other Purchased Services	98,900
800 Other Objects	1,550,000
Total Other Support Services	\$1,648,900
Total Support Services	\$38,910,224
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,054,868
200 Personnel Services - Employee Benefits	512,835
300 Purchased Professional and Technical Services	144,750
400 Purchased Property Services	39,000
500 Other Purchased Services	49,560
600 Supplies	160,250
700 Property	74,800
800 Other Objects	75,100

<u>Description</u>	<u>Amount</u>
Total Student Activities	\$2,111,163
3300 Community Services	
800 Other Objects	172,948
Total Community Services	\$172,948
Total Operation of Non-Instructional Services	\$2,284,111
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	1,230,106
700 Property	240,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,520,106
Total Facilities Acquisition, Construction and Improvement Services	\$1,520,106
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	9,311,347
900 Other Uses of Funds	2,682,302
Total Debt Service / Other Expenditures and Financing Uses	\$11,993,649
5200 Interfund Transfers - Out	
900 Other Uses of Funds	150,000
Total Interfund Transfers - Out	\$150,000
5900 Budgetary Reserve	
800 Other Objects	450,000
Total Budgetary Reserve	\$450,000
Total Other Expenditures and Financing Uses	\$12,593,649
TOTAL EXPENDITURES	\$117,163,106

Cash and Short-Term Investments

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	28,494,200	28,494,200
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	153,796	153,796
Athletic / School-Sponsored Extra Curricular Activities Fund	295,196	295,196
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	2,000,000	2,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,343,186	1,343,186
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	440,395	440,395
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$32,726,773	\$32,726,773

Long-Term Investments

	<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		

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$32,726,773

\$32,726,773

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General 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 General Fund

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

Total Public Purpose (Expendable) Trust Fund

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

Total Other Comptroller-Approved Special Revenue Funds

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Capital Reserve Fund - § 690, §1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - § 690, §1850

Capital Reserve Fund - § 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - § 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

Short-Term Payables

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	2,682,302	2,682,302
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	\$2,682,302	\$2,682,302
TOTAL INDEBTEDNESS	\$2,682,302	\$2,682,302

Account Description	Amounts
0810 Nonspendable Fund Balance	94,672
0820 Restricted Fund Balance	937,714
0830 Committed Fund Balance	1,500,000
0840 Assigned Fund Balance	212,226
0850 Unassigned Fund Balance	7,312,885
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,025,111

5900 Budgetary Reserve 450,000

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve **\$10,507,497**