

# FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

*Jim Dup*

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

*6/27/24*

\_\_\_\_\_  
Date

*Joni Mansmann*

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

*6/27/24*

\_\_\_\_\_  
Date

*Michael Daniels*

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

*6/27/24*

\_\_\_\_\_  
Date

Joni B Mansmann

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

(724)746-2940

Extn :9109

\_\_\_\_\_  
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	\$116335421
Ending Unassigned Fund Balance	\$8643409
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.42%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes  No

**I hereby certify that the above information is accurate and complete.**

SIGNATURE OF SUPERINTENDENT 	DATE 6/27/24
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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)

<b>School District Name :</b> Canon-McMillan SD	<b>County :</b> Washington	<b>AUN Number :</b> 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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 4/27/24
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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.	
8030	Schedule of Indebtedness: Total Estimate must be greater than 0.	
8040	Schedule of Indebtedness: Total Projection must be greater than 0.	
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
8220	Schedule of Indebtedness: Entries in General Fund (10) amount is required	

<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	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
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$10,352,617</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	83,692,100
7000 Revenue from State Sources	30,651,379
8000 Revenue from Federal Sources	1,984,960
9000 Other Financing Sources	10,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$116,338,439</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$126,691,056</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	65,806,100
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	12,200,000
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
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$83,692,100</b>
<b>REVENUE FROM STATE SOURCES</b>	
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	1,709,831
7820 State Share of Retirement Contributions	7,527,768
<b>REVENUE FROM STATE SOURCES</b>	<b>\$30,651,379</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	507,038
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	161,874
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>
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,984,960</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	10,000
<b>OTHER FINANCING SOURCES</b>	<b>\$10,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>116,338,439</b>

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$65,806,100
Amount of Tax Relief for Homestead Exclusions	<u>\$1,403,805</u>
Total Approx. Tax Revenue:	\$67,209,905
Approx. Tax Levy for Tax Rate Calculation:	\$69,175,278

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	\$5,358,395,447	\$5,358,395,447
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2023-24 Calculations**

f. 2023-24 Tax Levy (a * b)	\$64,568,454	\$64,568,454
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**2024-25 Calculations**

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

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	97.10000%	97.10000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$69,175,278	\$69,175,278

<b>I. 2024-25 Real Estate Tax Rate</b> (k / d * 1000)	<b>12.9097</b>	
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III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$69,175,278	\$69,175,278
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$67,771,473
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$65,806,100



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:	\$65,806,100	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,403,805</u>	
Total Approx. Tax Revenue:	\$67,209,905	
Approx. Tax Levy for Tax Rate Calculation:	\$69,175,278	
	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 ( $p / 1000 * d$ )	\$69,175,278	\$69,175,278
<b>IV.</b> 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**

Assessed Value Exclusion per Homestead	\$11,850.58	
<b>V.</b> 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:

\$65,806,100

Amount of Tax Relief for Homestead Exclusions

\$1,403,805

Total Approx. Tax Revenue:

\$67,209,905

Approx. Tax Levy for Tax Rate Calculation:

\$69,175,278

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

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Washington	5,358,395,447	12.9097	69,175,278			97.10000%	
<b>Totals:</b>	<b>5,358,395,447</b>		<b>69,175,278</b>	<b>1,403,805</b>	<b>= 67,771,473 X</b>	<b>97.10000%</b>	<b>= 65,806,100</b>

	Rate			Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00			0
6140 Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	125,000	125,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>125,000</b>	<b>125,000</b>
6150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	9,800,000	9,800,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,400,000	2,400,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>12,200,000</b>	<b>12,200,000</b>
<b>Total Act 511, Current Taxes</b>				<b>12,325,000</b>
	<b>Act 511 Tax Limit --&gt;</b>	<b>4,550,948,772 X</b>	<b>12</b>	<b>54,611,385</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
		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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	40,863,531
1200 Special Programs - Elementary / Secondary	15,974,051
1300 Vocational Education	4,000,513
1400 Other Instructional Programs - Elementary / Secondary	596,003
<b>Total Instruction</b>	<b>\$61,434,098</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,383,330
2200 Support Services - Instructional Staff	2,053,231
2300 Support Services - Administration	5,990,842
2400 Support Services - Pupil Health	2,171,540
2500 Support Services - Business	1,248,725
2600 Operation and Maintenance of Plant Services	9,541,999
2700 Student Transportation Services	10,220,929
2800 Support Services - Central	2,562,690
2900 Other Support Services	1,648,900
<b>Total Support Services</b>	<b>\$38,822,186</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,131,434
3300 Community Services	172,948
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,304,382</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	1,520,106
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,520,106</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	11,993,649
5200 Interfund Transfers - Out	150,000
5900 Budgetary Reserve	111,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$12,254,649</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$116,335,421</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	22,533,505
200 Personnel Services - Employee Benefits	14,513,999
300 Purchased Professional and Technical Services	248,220
400 Purchased Property Services	23,930
500 Other Purchased Services	1,644,360
600 Supplies	1,627,277
700 Property	267,240
800 Other Objects	5,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$40,863,531</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	6,128,167
200 Personnel Services - Employee Benefits	4,568,564
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
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$15,974,051</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	1,274,486
200 Personnel Services - Employee Benefits	805,052
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	7,000
500 Other Purchased Services	1,811,025
600 Supplies	72,450
700 Property	10,500
<b>Total Vocational Education</b>	<b>\$4,000,513</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	58,750
200 Personnel Services - Employee Benefits	24,753
300 Purchased Professional and Technical Services	370,000
500 Other Purchased Services	125,250
600 Supplies	1,750
700 Property	15,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$596,003</b>
<b>Total Instruction</b>	<b>\$61,434,098</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,521,540
200 Personnel Services - Employee Benefits	1,051,018
300 Purchased Professional and Technical Services	712,017

<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
<b>Total Support Services - Students</b>	<b>\$3,383,330</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	874,313
200 Personnel Services - Employee Benefits	662,492
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
<b>Total Support Services - Instructional Staff</b>	<b>\$2,053,231</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,931,361
200 Personnel Services - Employee Benefits	1,989,132
300 Purchased Professional and Technical Services	433,000
400 Purchased Property Services	12,300
500 Other Purchased Services	385,839
600 Supplies	62,200
700 Property	55,000
800 Other Objects	122,010
<b>Total Support Services - Administration</b>	<b>\$5,990,842</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	349,258
200 Personnel Services - Employee Benefits	245,068
300 Purchased Professional and Technical Services	1,547,764
400 Purchased Property Services	1,000
500 Other Purchased Services	1,000
600 Supplies	19,950
700 Property	7,500
<b>Total Support Services - Pupil Health</b>	<b>\$2,171,540</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	562,468
200 Personnel Services - Employee Benefits	400,032
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
<b>Total Support Services - Business</b>	<b>\$1,248,725</b>

<u>Description</u>	<u>Amount</u>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	3,627,448
200 Personnel Services - Employee Benefits	2,323,294
300 Purchased Professional and Technical Services	922,911
400 Purchased Property Services	657,085
500 Other Purchased Services	312,072
600 Supplies	1,562,689
700 Property	127,500
800 Other Objects	9,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$9,541,999</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	3,177,777
200 Personnel Services - Employee Benefits	2,211,302
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	357,500
500 Other Purchased Services	3,513,850
600 Supplies	419,000
700 Property	519,000
800 Other Objects	10,500
<b>Total Student Transportation Services</b>	<b>\$10,220,929</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	693,944
200 Personnel Services - Employee Benefits	559,300
300 Purchased Professional and Technical Services	347,146
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
<b>Total Support Services - Central</b>	<b>\$2,562,690</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	98,900
800 Other Objects	1,550,000
<b>Total Other Support Services</b>	<b>\$1,648,900</b>
<b>Total Support Services</b>	<b>\$38,822,186</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,060,835
200 Personnel Services - Employee Benefits	527,139
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>
<b>Total Student Activities</b>	<b>\$2,131,434</b>
<b>3300 Community Services</b>	
800 Other Objects	172,948
<b>Total Community Services</b>	<b>\$172,948</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,304,382</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	1,230,106
700 Property	240,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,520,106</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,520,106</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	9,311,347
900 Other Uses of Funds	2,682,302
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$11,993,649</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	150,000
<b>Total Interfund Transfers - Out</b>	<b>\$150,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	111,000
<b>Total Budgetary Reserve</b>	<b>\$111,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$12,254,649</b>
<b>TOTAL EXPENDITURES</b>	<b>\$116,335,421</b>

**Cash and Short-Term Investments**

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	28,494,200	16,290,922
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	153,796	153,796
Athletic / School-Sponsored Extra Curricular Activities Fund	295,196	263,448
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	34,823,299	25,324,742
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,343,186	2,697,702
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	440,395	500,608
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$65,550,072</b>	<b>\$45,231,218</b>

**Long-Term Investments**

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	5,027,384	3,003,037
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	14,151,104	15,423,086
Other Capital Projects Fund	34,040,426	25,324,742
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	1,752,325	1,824,547
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$54,971,239</b>	<b>\$45,575,412</b>
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<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$120,521,311</b>	<b>\$90,806,630</b>
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**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**



<u>Short-Term Payables</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	454,742	500,000
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		
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		
<b>Total Short-Term Payables</b>	<b>\$454,742</b>	<b>\$500,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$454,742</b>	<b>\$500,000</b>

<b>Account Description</b>	<b>Amounts</b>
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	8,643,409
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$10,355,635</b>

5900 Budgetary Reserve 111,000

**Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve** **\$11,499,021**