FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required — Date 6/4/24

Secretary of the Board - Original Signature Required — Date 6/4/24

Chief School Administrator - Original Signature Required — Date 6/4/24

Contact Person: Tamera R Stouffer

Telephone: (717)709-4027 Extension: Extn :

Email Address: tamera.stouffer@casdonline.org

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Chambersburg Area SD	Franklin	112281302

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 [x]

No [ ]

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

Total Budgeted Expenditures	$188399911
Ending Unassigned Fund Balance	$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE
Christopher E Beyer	6/4/24

DUE DATE: AUGUST 15, 2024

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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 :	County :	AUN Number :
Chambersburg Area SD	Franklin	112281302

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
	6/4/24

DUE DATE: **IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET**

Val Number	Description	Justification
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: $555,953.98 C x 2%: $326,576.80	CASD adds Act 1 Earned Income Tax revenue collected in excess of prior fiscal years' budgets to the sum of the upcoming fiscal year's Act 1 Earned Income Tax revenue and State Property Tax reduction allocation.
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: $1,862,994.00 Function 2200, Object 200: $1,913,549.00	Difference is due to increased health care costs.
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: $599,700.00 Function 2700, Object 200: $634,976.00	Difference is due to increased health care costs.
5360	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 3300, Object 100: $37,101.00 Function 3300, Object 200: $40,933.00	Difference is due to increased health care costs.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Amount budgeted is to accommodate increased student enrollment needs, special education placement costs, and other unforeseen budgetary requirements.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	CASD is required to return a % of Act 1 Income Tax Revenue in excess of the budget to homeowners in future years. This amount becomes a Committed Fund Balance.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance will support property tax assessment appeals and anticipated increases in several divisions of the school district.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	3,026,373	
0820 Restricted Fund Balance	488,237	
0830 Committed Fund Balance	9,243,651	
0840 Assigned Fund Balance	34,171,458	
0850 Unassigned Fund Balance		
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$43,415,109**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	118,827,122	
7000 Revenue from State Sources	58,649,474	
8000 Revenue from Federal Sources	4,480,736	
9000 Other Financing Sources	5,002,000	
Total Estimated Revenues And Other Financing Sources		**$186,959,332**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$230,374,441**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	85,042,246
6112	Interim Real Estate Taxes	400,000
6113	Public Utility Realty Taxes	93,000
6114	Payments in Lieu of Current Taxes - State / Local	120,000
6130	Current Taxpayer Relief Taxes - Proportional Assessments	14,291,667
6140	Current Act 511 Taxes - Flat Rate Assessments	270,000
6150	Current Act 511 Taxes - Proportional Assessments	12,208,333
6400	Delinquencies on Taxes Levied / Assessed by the LEA	1,500,000
6500	Earnings on Investments	2,500,000
6700	Revenues from LEA Activities	95,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	2,000,000
6910	Rentals	20,000
6940	Tuition from Patrons	260,000
6990	Refunds and Other Miscellaneous Revenue	26,876
REVENUE FROM LOCAL SOURCES		**$118,827,122**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	29,363,382
7112	Basic Education Funding-Social Security	2,610,755
7160	Tuition for Orphans Subsidy	95,000
7271	Special Education funds for School-Aged Pupils	5,426,219
7292	Pre-K Counts	1,782,000
7311	Pupil Transportation Subsidy	3,500,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	808,740
7330	Health Services (Medical, Dental, Nurse, Act 25)	194,000
7340	State Property Tax Reduction Allocation	2,037,173
7505	Ready to Learn Block Grant	1,128,079
7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	200,808
7820	State Share of Retirement Contributions	11,503,318
REVENUE FROM STATE SOURCES		**$58,649,474**
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas	430,000
8514	Title I - Improving the Academic Achievement of the Disadvantaged	2,748,070
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	330,665

	Amount
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	201,268
8517 Title IV - 21st Century Schools	205,733
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	65,000
REVENUE FROM FEDERAL SOURCES	**$4,480,736**
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	2,000
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	5,000,000
OTHER FINANCING SOURCES	**$5,002,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**186,959,332**

AUN: 112281302 **Chambersburg Area SD**

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

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Act 1 Index (current): 7.0%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$85,042,246**
Amount of Tax Relief for Homestead Exclusions	**$16,328,840**
Total Approx. Tax Revenue:	**$101,371,086**
Approx. Tax Levy for Tax Rate Calculation:	**$103,106,642**

		Franklin	**Total**
I.	**2023-24 Data**		
	a. Assessed Value	$760,673,300	$760,673,300
	b. Real Estate Mills	127.3972	
	2024-25 Data		
	c. 2022 STEB Market Value	$5,721,080,820	$5,721,080,820
	d. Assessed Value	$778,204,450	$778,204,450
	e. Assessed Value of New Constr/ Renov	$0	$0
II.	**2023-24 Calculations**		
	f. 2023-24 Tax Levy	$96,907,649	$96,907,649
	(a * b)		
	2024-25 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2023-24 Tax Levy	$96,907,649	$96,907,649
	(f Total * g)		
	i. Base Mills Subject to Index	127.3972	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
III.	**Calculation of Tax Rates and Levies Generated**		
	j. Weighted Avg. Collection Percentage	98.00000%	98.00000%
	k. Tax Levy Needed	$103,106,642	$103,106,642
	(Approx. Tax Levy * g)		
	l. 2024-25 Real Estate Tax Rate	**132.4930**	
	(k / d * 1000)		
	m. Tax Levy Generated by Mills	$103,106,642	$103,106,642
	(l / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		$86,777,802
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		$85,042,246
	(n * Est. Pct. Collection)		

Act 1 Index (current): 7.0%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$85,042,246**
Amount of Tax Relief for Homestead Exclusions	**$16,328,840**
Total Approx. Tax Revenue:	**$101,371,086**
Approx. Tax Levy for Tax Rate Calculation:	**$103,106,642**

		Franklin	**Total**
	Index Maximums		
	p. Maximum Mills Based On Index	136.3150	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	$106,080,940	$106,080,940
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If l > p Then No)		
	t. Tax Levy In Excess of Index	$0	$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	$0	$0
	(t * Est. Pct. Collection)		

	Information Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	$7,006.00	
V.	Number of Homestead/Farmstead Properties	18190	18190
	Median Assessed Value of Homestead Properties		$21,480

Act 1 Index (current): 7.0%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$85,042,246**
Amount of Tax Relief for Homestead Exclusions	**$16,328,840**
Total Approx. Tax Revenue:	**$101,371,086**
Approx. Tax Levy for Tax Rate Calculation:	**$103,106,642**

	Franklin		**Total**	
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	$14,291,667	Lowering RE Tax Rate	$0	$14,291,667
State Property Tax Reduction Allocation used for: Homestead Exclusions	$2,037,173	Lowering RE Tax Rate	$0	$2,037,173
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$16,328,840**

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
Franklin	778,204,450	132.4930	103,106,642						98.00000%		
Totals:	**778,204,450**		**103,106,642**	-	16,328,840	=	86,777,802	X	98.00000%	=	85,042,246

		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6130	Current Taxpayer Relief Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6131	Current Act 1 Earned Income Taxes	0.700%	0.000%	14,291,667	14,291,667
	Total Current Taxpayer Relief Taxes – Proportional Assessments			**14,291,667**	**14,291,667**
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	270,000	270,000
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
	Total Current Act 511 Taxes – Flat Rate Assessments			**270,000**	**270,000**
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%	10,208,333	10,208,333
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,000,000	2,000,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**12,208,333**	**12,208,333**
	Total Act 511, Current Taxes				**12,478,333**
		Act 511 Tax Limit	**-->**	**5,721,080,820 X**	**12**	**68,652,970**
				Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2023-24 (Rebalanced)	Tax Rate Charged in: 2024-25	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2023-24 (Rebalanced)	Additional Tax Rate Charged in: 2024-25	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Franklin	127.3972	132.4930	4.00%	Yes	7.0%				
	Current Taxpayer Relief Taxes – Proportional Assessments									
6131	Current Act 1 Earned Income Taxes	0.700%	0.700%	0.00%	Yes	7.0%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	7.0%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.0%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	79,266,713
1200 Special Programs - Elementary / Secondary	32,298,575
1300 Vocational Education	2,505,707
1400 Other Instructional Programs - Elementary / Secondary	2,400,711
1800 Pre-Kindergarten	1,782,000
Total Instruction	**$118,253,706**
2000 Support Services	
2100 Support Services - Students	6,256,175
2200 Support Services - Instructional Staff	4,086,744
2300 Support Services - Administration	9,403,494
2400 Support Services - Pupil Health	3,308,363
2500 Support Services - Business	1,164,396
2600 Operation and Maintenance of Plant Services	13,109,189
2700 Student Transportation Services	9,433,736
2800 Support Services - Central	3,731,011
2900 Other Support Services	15,725
Total Support Services	**$50,508,833**
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,022,319
3300 Community Services	78,034
Total Operation of Non-Instructional Services	**$2,100,353**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	11,420,019
5200 Interfund Transfers - Out	1,117,000
5900 Budgetary Reserve	5,000,000
Total Other Expenditures and Financing Uses	**$17,537,019**
Total Estimated Expenditures and Other Financing Uses	**$188,399,911**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	39,462,341
200 Personnel Services - Employee Benefits	29,588,926
300 Purchased Professional and Technical Services	2,289,673
400 Purchased Property Services	1,556,978
500 Other Purchased Services	4,365,212
600 Supplies	1,980,606
700 Property	3,880
800 Other Objects	19,097
Total Regular Programs - Elementary / Secondary	**$79,266,713**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,199,837
200 Personnel Services - Employee Benefits	6,977,258
300 Purchased Professional and Technical Services	9,139,627
400 Purchased Property Services	21,346
500 Other Purchased Services	5,908,512
600 Supplies	46,508
800 Other Objects	5,487
Total Special Programs - Elementary / Secondary	**$32,298,575**
1300 Vocational Education	
500 Other Purchased Services	2,505,707
Total Vocational Education	**$2,505,707**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	660,394
200 Personnel Services - Employee Benefits	501,709
300 Purchased Professional and Technical Services	548,108
500 Other Purchased Services	687,500
600 Supplies	3,000
Total Other Instructional Programs - Elementary / Secondary	**$2,400,711**
1800 Pre-Kindergarten	
800 Other Objects	1,782,000
Total Pre-Kindergarten	**$1,782,000**
Total Instruction	**$118,253,706**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	3,510,019
200 Personnel Services - Employee Benefits	2,284,494
300 Purchased Professional and Technical Services	393,486
400 Purchased Property Services	3,051
500 Other Purchased Services	14,237
600 Supplies	44,725
800 Other Objects	6,163

Description	Amount
Total Support Services - Students	**$6,256,175**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,862,994
200 Personnel Services - Employee Benefits	1,913,549
300 Purchased Professional and Technical Services	31,094
400 Purchased Property Services	3,969
500 Other Purchased Services	19,500
600 Supplies	249,688
800 Other Objects	5,950
Total Support Services - Instructional Staff	**$4,086,744**
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,559,711
200 Personnel Services - Employee Benefits	3,092,510
300 Purchased Professional and Technical Services	1,062,994
400 Purchased Property Services	308,367
500 Other Purchased Services	171,037
600 Supplies	167,131
800 Other Objects	41,744
Total Support Services - Administration	**$9,403,494**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,263,037
200 Personnel Services - Employee Benefits	1,037,396
300 Purchased Professional and Technical Services	971,280
400 Purchased Property Services	5,000
500 Other Purchased Services	7,300
600 Supplies	24,350
Total Support Services - Pupil Health	**$3,308,363**
2500 Support Services - Business	
100 Personnel Services - Salaries	570,523
200 Personnel Services - Employee Benefits	423,837
300 Purchased Professional and Technical Services	25,550
400 Purchased Property Services	11,283
500 Other Purchased Services	14,200
600 Supplies	116,003
800 Other Objects	3,000
Total Support Services - Business	**$1,164,396**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,657,755
200 Personnel Services - Employee Benefits	3,154,925
300 Purchased Professional and Technical Services	168,150
400 Purchased Property Services	1,168,100
500 Other Purchased Services	433,800
600 Supplies	3,238,825
700 Property	280,000
800 Other Objects	7,634

Description	Amount
Total Operation and Maintenance of Plant Services	**$13,109,189**
2700 Student Transportation Services	
100 Personnel Services - Salaries	599,700
200 Personnel Services - Employee Benefits	634,976
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	107,000
500 Other Purchased Services	7,637,660
600 Supplies	349,900
700 Property	88,500
800 Other Objects	2,000
Total Student Transportation Services	**$9,433,736**
2800 Support Services - Central	
100 Personnel Services - Salaries	1,492,955
200 Personnel Services - Employee Benefits	1,138,188
300 Purchased Professional and Technical Services	43,546
400 Purchased Property Services	116,795
500 Other Purchased Services	301,404
600 Supplies	581,484
700 Property	50,000
800 Other Objects	6,639
Total Support Services - Central	**$3,731,011**
2900 Other Support Services	
500 Other Purchased Services	15,725
Total Other Support Services	**$15,725**
Total Support Services	**$50,508,833**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	929,506
200 Personnel Services - Employee Benefits	399,754
300 Purchased Professional and Technical Services	239,854
400 Purchased Property Services	92,000
500 Other Purchased Services	205,200
600 Supplies	152,140
800 Other Objects	3,865
Total Student Activities	**$2,022,319**
3300 Community Services	
100 Personnel Services - Salaries	37,101
200 Personnel Services - Employee Benefits	40,933
Total Community Services	**$78,034**
Total Operation of Non-Instructional Services	**$2,100,353**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4,345,019

Description	Amount
900 Other Uses of Funds	7,075,000
Total Debt Service / Other Expenditures and Financing Uses	**$11,420,019**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,117,000
Total Interfund Transfers - Out	**$1,117,000**
5900 Budgetary Reserve	
800 Other Objects	5,000,000
Total Budgetary Reserve	**$5,000,000**
Total Other Expenditures and Financing Uses	**$17,537,019**
TOTAL EXPENDITURES	**$188,399,911**

Cash and Short-Term Investments	06/30/2024 Estimate	06/30/2025 Projection
General Fund	35,013,508	32,370,022
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	202,128	234,256
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	9,792,316	9,909,316
Other Capital Projects Fund	9,913,315	10,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,801,934	1,000,000
Child Care Operations Fund		
Other Enterprise Funds	31,745	31,745
Internal Service Fund	2,800,645	2,800,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$60,555,591**	**$56,345,339**

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

Long-Term Investments	06/30/2024 Estimate	06/30/2025 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$60,555,591**	**$56,345,339**

Long-Term Indebtedness	06/30/2024 Estimate	06/30/2025 Projection
General Fund		
0510 Bonds Payable	114,940,000	107,865,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,521,959	1,522,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	10,482,793	10,400,000
0599 Other Noncurrent Liabilities	3,990,500	3,900,000
Total General Fund	**$130,935,252**	**$123,687,000**
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	54,474	54,400
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	247,954	245,000
0599 Other Noncurrent Liabilities	4,451,458	4,450,000
Total Food Service / Cafeteria Operations Fund	**$4,753,886**	**$4,749,400**
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	**$135,689,138**	**$128,436,400**

Short-Term Payables	06/30/2024 Estimate	06/30/2025 Projection
General Fund	15,800,000	23,294,033
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	116,500	140,559
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	4,223,643	2,290,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	**$20,140,143**	**$25,724,592**

TOTAL INDEBTEDNESS	**$155,829,281**	**$154,160,992**

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	96,529	45,425
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	**$96,529**	**$45,425**
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
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		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	**$96,529**	**$45,425**

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
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		
Total Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
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		
Total Special Programs - Elementary / Secondary		
1300 Vocational Education		
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		
Total Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
100 Personnel Services - Salaries	52,122	24,528
200 Personnel Services - Employee Benefits	35,740	16,819
300 Purchased Professional and Technical Services	8,141	3,831
400 Purchased Property Services		
500 Other Purchased Services	186	87
600 Supplies	340	160
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary	**$96,529**	**$45,425**
1500 Nonpublic School Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

Description	Nonspecial Education	Special Education
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 Adult Education Programs		
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		
Total Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
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		
Total Pre-Kindergarten		
Total Instruction	**$96,529**	**$45,425**
TOTAL EXPENDITURES	**$96,529**	**$45,425**

Juveniles Incarcerated Revenues: Budget Summary

	Nonspecial Education	Special Education
7000 Revenue from State Sources		
Total Revenue from State Sources	**$12,079**	**$5,683**
TOTAL REVENUES	**$12,079**	**$5,683**

	Nonspecial Education	Special Education
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	2,154	1,013
7820 State Share of Retirement Contributions	9,925	4,670
Total Revenue from State Sources	**$12,079**	**$5,683**
TOTAL REVENUES	**$12,079**	**$5,683**

Account Description	Amounts
0810 Nonspendable Fund Balance	3,026,373
0820 Restricted Fund Balance	488,237
0830 Committed Fund Balance	9,243,651
0840 Assigned Fund Balance	32,730,879
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$41,974,530**
5900 Budgetary Reserve	**5,000,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$50,489,140**