

# PROPOSED 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

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

Eric R Holtzman

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

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Extension

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\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Waynesboro Area SD	COUNTY : Franklin	AUN : 112289003
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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	\$81669049
Ending Unassigned Fund Balance	\$5683423
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.95%

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
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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> Waynesboro Area SD	<b>County :</b> Franklin	<b>AUN Number :</b> 112289003
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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>
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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.	
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: \$38,625.43 C x 2%: \$18,456.12	Actual homestead data is not yet available.
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen.  7340 LEA Amount: \$922,536.00 7340 PDE Amount: \$0.00	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve for use by Board approval to permit curriculum, personnel, and equipment needs for regular and special education needs within the district.
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.	These are funds that remain unassigned for Board-approved expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	These are funds committed by the Board for a pre-2013 retirement incentive program.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	These are funds assigned for Board-approved capital projects as well as for compensated absences.

<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	167,950
0820 Restricted Fund Balance	
0830 Committed Fund Balance	274,942
0840 Assigned Fund Balance	5,694,073
0850 Unassigned Fund Balance	5,568,124
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$11,537,139</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	40,729,247
7000 Revenue from State Sources	37,167,995
8000 Revenue from Federal Sources	2,831,131
9000 Other Financing Sources	55,975
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$80,784,348</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$92,321,487</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	30,433,480
6112 Interim Real Estate Taxes	104,060
6113 Public Utility Realty Taxes	24,000
6114 Payments in Lieu of Current Taxes - State / Local	45,000
6140 Current Act 511 Taxes - Flat Rate Assessments	48,709
6150 Current Act 511 Taxes - Proportional Assessments	4,975,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	466,835
6500 Earnings on Investments	350,000
6700 Revenues from LEA Activities	42,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	813,000
6910 Rentals	9,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	3,354,436
6990 Refunds and Other Miscellaneous Revenue	58,727
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$40,729,247</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	20,741,086
7160 Tuition for Orphans Subsidy	145,000
7271 Special Education funds for School-Aged Pupils	3,063,358
7292 Pre-K Counts	1,190,000
7311 Pupil Transportation Subsidy	1,550,080
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	715,360
7330 Health Services (Medical, Dental, Nurse, Act 25)	81,504
7340 State Property Tax Reduction Allocation	922,536
7360 Safe Schools	370,000
7505 Ready to Learn Block Grant	632,883
7810 State Share of Social Security and Medicare Taxes	1,390,226
7820 State Share of Retirement Contributions	6,365,962
<b>REVENUE FROM STATE SOURCES</b>	<b>\$37,167,995</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,362,063
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	161,261
8517 Title IV - 21st Century Schools	107,807
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,000,000

Amount

<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,831,131</b>
<b>OTHER FINANCING SOURCES</b>	
9350 Enterprise Fund Transfers	55,975
<b>OTHER FINANCING SOURCES</b>	<b>\$55,975</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>80,784,348</b>

Act 1 Index (current): 7.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: **\$30,433,480**

Amount of Tax Relief for Homestead Exclusions **\$922,806**

Total Approx. Tax Revenue: **\$31,356,286**

Approx. Tax Levy for Tax Rate Calculation: **\$32,460,091**

Franklin

Total

<b>2023-24 Data</b>		
a. Assessed Value	\$280,951,890	\$280,951,890
b. Real Estate Mills	109.4140	
<b>I. 2024-25 Data</b>		
c. 2022 STEB Market Value	\$2,114,971,303	\$2,114,971,303
d. Assessed Value	\$284,952,604	\$284,952,604
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2023-24 Calculations</b>		
f. 2023-24 Tax Levy	\$30,740,070	\$30,740,070
(a * b)		
<b>2024-25 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$30,740,070	\$30,740,070
(f Total * g)		
i. Base Mills Subject to Index	109.4140	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
k. Tax Levy Needed	\$32,460,091	\$32,460,091
(Approx. Tax Levy * g)		
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>113.9140</b>	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$32,460,091	\$32,460,091
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$31,537,285
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$30,433,480
(n * Est. Pct. Collection)		



Act 1 Index (current): 7.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$30,433,480</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$922,806</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$31,356,286</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$32,460,091</b>	
	<b>Franklin</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	117.5106	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$33,484,951	\$33,484,951
<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 * Est. Pct. Collection)	\$0	\$0

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$1,091.00	
Number of Homestead/Farmstead Properties	7736	7736
Median Assessed Value of Homestead Properties		\$18,720

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Act 1 Index (current): 7.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$30,433,480</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$922,806</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$31,356,286</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$32,460,091</b>
	<b>Franklin</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$922,536	Lowering RE Tax Rate	\$0	\$922,536
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$270			\$270
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$922,806</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Franklin	284,952,604	113.9140	32,460,091			96.50000%	
<b>Totals:</b>	<b>284,952,604</b>		<b>32,460,091</b>	922,806 =	31,537,285 X	96.50000% =	30,433,480

	<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	48,709
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 48,709 48,709**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,300,000	4,300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	675,000	675,000
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 4,975,000 4,975,000**

**Total Act 511, Current Taxes 5,023,709**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,114,971,303 X</b>	<b>12</b>	<b>25,379,656</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2023-24 (Rebalanced)	2024-25	Percent Change in Rate			2023-24 (Rebalanced)	2024-25	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Franklin	109.4140	113.9140	4.12%	Yes	7.4%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.4%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.4%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.4%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	33,764,662
1200 Special Programs - Elementary / Secondary	9,741,681
1300 Vocational Education	2,431,547
1400 Other Instructional Programs - Elementary / Secondary	5,103,812
1600 Adult Education Programs	19,655
1800 Pre-Kindergarten	1,190,000
<b>Total Instruction</b>	<b>\$52,251,357</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,273,884
2200 Support Services - Instructional Staff	2,087,174
2300 Support Services - Administration	3,608,274
2400 Support Services - Pupil Health	1,022,843
2500 Support Services - Business	1,132,345
2600 Operation and Maintenance of Plant Services	4,772,856
2700 Student Transportation Services	3,667,887
2800 Support Services - Central	1,311,762
2900 Other Support Services	5,760
<b>Total Support Services</b>	<b>\$20,882,785</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,343,973
3300 Community Services	8,490
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,352,463</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	1,600,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,600,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,132,444
5900 Budgetary Reserve	1,450,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,582,444</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$81,669,049</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	16,618,676
200 Personnel Services - Employee Benefits	11,174,016
300 Purchased Professional and Technical Services	774,627
400 Purchased Property Services	340,000
500 Other Purchased Services	3,680,066
600 Supplies	929,196
700 Property	244,703
800 Other Objects	3,378
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$33,764,662</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,647,305
200 Personnel Services - Employee Benefits	3,463,006
300 Purchased Professional and Technical Services	1,592,387
500 Other Purchased Services	4,329
600 Supplies	19,142
700 Property	10,622
800 Other Objects	4,890
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$9,741,681</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	560,149
200 Personnel Services - Employee Benefits	403,053
400 Purchased Property Services	3,247
500 Other Purchased Services	1,433,082
600 Supplies	26,015
700 Property	5,785
800 Other Objects	216
<b>Total Vocational Education</b>	<b>\$2,431,547</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	326,542
200 Personnel Services - Employee Benefits	236,566
500 Other Purchased Services	4,540,704
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$5,103,812</b>
<b>1600 <u>Adult Education Programs</u></b>	
100 Personnel Services - Salaries	13,832
200 Personnel Services - Employee Benefits	5,823
<b>Total Adult Education Programs</b>	<b>\$19,655</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
800 Other Objects	1,190,000
<b>Total Pre-Kindergarten</b>	<b>\$1,190,000</b>
<b>Total Instruction</b>	<b>\$52,251,357</b>
<b>2000 Support Services</b>	

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,724,057
200 Personnel Services - Employee Benefits	1,199,563
300 Purchased Professional and Technical Services	230,413
500 Other Purchased Services	2,759
600 Supplies	111,615
800 Other Objects	5,477
<b>Total Support Services - Students</b>	<b>\$3,273,884</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,008,823
200 Personnel Services - Employee Benefits	967,820
300 Purchased Professional and Technical Services	15,373
500 Other Purchased Services	5,976
600 Supplies	73,655
700 Property	2,165
800 Other Objects	13,362
<b>Total Support Services - Instructional Staff</b>	<b>\$2,087,174</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,842,661
200 Personnel Services - Employee Benefits	1,356,040
300 Purchased Professional and Technical Services	180,918
400 Purchased Property Services	2,478
500 Other Purchased Services	99,164
600 Supplies	98,738
700 Property	3,378
800 Other Objects	24,897
<b>Total Support Services - Administration</b>	<b>\$3,608,274</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	505,367
200 Personnel Services - Employee Benefits	361,222
300 Purchased Professional and Technical Services	127,841
400 Purchased Property Services	563
500 Other Purchased Services	823
600 Supplies	25,000
800 Other Objects	2,027
<b>Total Support Services - Pupil Health</b>	<b>\$1,022,843</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	516,176
200 Personnel Services - Employee Benefits	416,739
400 Purchased Property Services	12,485
500 Other Purchased Services	23,653
600 Supplies	148,292
800 Other Objects	15,000
<b>Total Support Services - Business</b>	<b>\$1,132,345</b>
<b>2600 Operation and Maintenance of Plant Services</b>	

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,375,691
200 Personnel Services - Employee Benefits	973,613
300 Purchased Professional and Technical Services	125,810
400 Purchased Property Services	1,165,636
500 Other Purchased Services	227,090
600 Supplies	494,472
700 Property	404,690
800 Other Objects	5,854
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,772,856</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	82,500
200 Personnel Services - Employee Benefits	50,273
500 Other Purchased Services	3,515,689
600 Supplies	6,334
700 Property	12,669
800 Other Objects	422
<b>Total Student Transportation Services</b>	<b>\$3,667,887</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	404,873
200 Personnel Services - Employee Benefits	253,764
300 Purchased Professional and Technical Services	122,150
400 Purchased Property Services	138,107
500 Other Purchased Services	198,766
600 Supplies	110,102
700 Property	80,000
800 Other Objects	4,000
<b>Total Support Services - Central</b>	<b>\$1,311,762</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	5,760
<b>Total Other Support Services</b>	<b>\$5,760</b>
<b>Total Support Services</b>	<b>\$20,882,785</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	661,490
200 Personnel Services - Employee Benefits	309,629
400 Purchased Property Services	25,469
500 Other Purchased Services	252,285
600 Supplies	50,466
700 Property	20,000
800 Other Objects	24,634
<b>Total Student Activities</b>	<b>\$1,343,973</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	8,490



<u>Description</u>	<u>Amount</u>
<b>Total Community Services</b>	<b>\$8,490</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,352,463</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
400 Purchased Property Services	200,000
700 Property	1,400,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,600,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,600,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	553,308
900 Other Uses of Funds	3,579,136
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,132,444</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	1,450,000
<b>Total Budgetary Reserve</b>	<b>\$1,450,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,582,444</b>
<b>TOTAL EXPENDITURES</b>	<b>\$81,669,049</b>

**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	12,136,192	12,136,192
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	614,293	614,293
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,175,223	1,175,223
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	139,930	139,930
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	133,991	133,991
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$14,199,629</b>	<b>\$14,199,629</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$14,199,629</b>	<b>\$14,199,629</b>
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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	24,809,848	21,157,303
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	10,782	10,782
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,757,560	5,757,560
0599 Other Noncurrent Liabilities	76,867,788	76,867,788
<b>Total General Fund</b>	<b>\$107,445,978</b>	<b>\$103,793,433</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

Long-Term Indebtedness

06/30/2024 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)	129,459	129,459
0599 Other Noncurrent Liabilities	2,448,890	2,448,890
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$2,578,349</b>	<b>\$2,578,349</b>

**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		
<b>Total Child Care Operations Fund</b>		

**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		
<b>Total Other Enterprise Funds</b>		

**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		
<b>Total Internal Service Fund</b>		

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**

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$110,024,327</b>	<b>\$106,371,782</b>



**Short-Term Payables**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	418,405	418,405
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	27,794	27,794
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>\$446,199</b>	<b>\$446,199</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$110,470,526</b>	<b>\$106,817,981</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	167,950
0820 Restricted Fund Balance	
0830 Committed Fund Balance	274,942
0840 Assigned Fund Balance	4,694,073
0850 Unassigned Fund Balance	5,683,423
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$10,652,438</b>
<b>5900 Budgetary Reserve</b>	<b>1,450,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$12,270,388</b>