

# FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Melanie Shuster  
President of the Board - Original Signature Required

June 16, 2024  
Date

Kerry E. Martin  
Secretary of the Board - Original Signature Required

June 16, 2024  
Date

[Signature]  
Chief School Administrator - Original Signature Required

JUNE 10, 2024  
Date

Kerry E Martin

(717)775-5945      Extn :

Contact Person

Telephone      Extension

kmartin@camphillisd.k12.pa.us

Email Address



FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Camp Hill SD	County : Cumberland	AUN Number : 115211003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT <i>Melanie Sturgis</i>	DATE 5-6-2024
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To provide for unexpected expenses.
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.	To provide liquidity for future expenses.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	To provide for curriculum and technology future needs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	To provide funds for future capital projects at the District, and any large implementation of instructional materials

<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	1,903,525
0820 Restricted Fund Balance	115,814
0830 Committed Fund Balance	1,079,905
0840 Assigned Fund Balance	8,156,375
0850 Unassigned Fund Balance	2,048,307
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$11,284,587</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	23,059,864
7000 Revenue from State Sources	6,516,337
8000 Revenue from Federal Sources	173,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$29,749,201</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$41,033,788</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	15,470,709
6113 Public Utility Realty Taxes	18,000
6120 Current Per Capita Taxes, Section 679	18,000
6140 Current Act 511 Taxes - Flat Rate Assessments	80,000
6150 Current Act 511 Taxes - Proportional Assessments	5,780,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	183,000
6500 Earnings on Investments	500,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	209,000
6910 Rentals	127,700
6920 Contributions and Donations from Private Sources	438,455
6940 Tuition from Patrons	105,000
6990 Refunds and Other Miscellaneous Revenue	100,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$23,059,864</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	2,203,170
7112 Basic Education Funding-Social Security	484,949
7271 Special Education funds for School-Aged Pupils	812,605
7311 Pupil Transportation Subsidy	11,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	167,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,000
7340 State Property Tax Reduction Allocation	380,868
7360 Safe Schools	179,949
7505 Ready to Learn Block Grant	99,838
7820 State Share of Retirement Contributions	2,154,958
<b>REVENUE FROM STATE SOURCES</b>	<b>\$6,516,337</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	173,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$173,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>29,749,201</b>

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$15,470,709

Amount of Tax Relief for Homestead Exclusions \$380,868

Total Approx. Tax Revenue: \$15,851,577

Approx. Tax Levy for Tax Rate Calculation: \$16,264,553

Cumberland

Total

2023-24 Data		
a. Assessed Value	\$827,822,200	\$827,822,200
b. Real Estate Mills	18.6786	
<b>I. 2024-25 Data</b>		
c. 2022 STEB Market Value	\$792,911,014	\$792,911,014
d. Assessed Value	\$826,934,100	\$826,934,100
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2023-24 Calculations</b>		
f. 2023-24 Tax Levy	\$15,462,560	\$15,462,560
(a * b)		
<b>2024-25 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$15,462,560	\$15,462,560
(f Total * g)		
i. Base Mills Subject to Index	18.6786	
(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	97.40000%	97.40000%
k. Tax Levy Needed	\$16,264,553	\$16,264,553
(Approx. Tax Levy * g)		
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>19.6685</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$16,264,553	\$16,264,553
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$15,883,685
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$15,470,709
(n * Est. Pct. Collection)		

AUN: 115211003 Camp Hill SD

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

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Page - 2 of 3

Act 1 Index (current): 5.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$15,470,709</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$380,868</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$15,851,577</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$16,264,553</b>	
	<b>Cumberland</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	19.6685	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,264,553	\$16,264,553
<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	\$9,780.11	
Number of Homestead/Farmstead Properties	1980	1980
Median Assessed Value of Homestead Properties		\$197,750

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Act 1 Index (current): 5.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$15,470,709</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$380,868</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$15,851,577</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$16,264,553</b>
	<b>Cumberland</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$380,868	Lowering RE Tax Rate	\$0	\$380,868
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$380,868</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>
Cumberland	826,934,100	19.6685	16,264,553			97.40000%	
<b>Totals:</b>	<b>826,934,100</b>		<b>16,264,553</b>	<b>380,868</b>	<b>15,883,685</b>	<b>97.40000%</b>	<b>15,470,709</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		18,000
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	\$10.00	\$0.00	36,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	44,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 80,000 80,000**

	<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	1.500%	0.000%	5,550,000	5,550,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	230,000	230,000
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 5,780,000 5,780,000**

**Total Act 511, Current Taxes 5,860,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>792,911,014 X</b>	<b>12</b>	<b>9,514,932</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:		Less than or equal to Index
		2023-24 (Rebalanced)	2024-25	Percent Change in Rate			2023-24 (Rebalanced)	2024-25	
6111	<u>Current Real Estate Taxes</u> Cumberland	18.6786	19.6685	5.30%	Yes	5.3%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.3%			
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	5.3%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	5.3%			
6151	Current Act 511 Earned Income Taxes	1.500%	1.500%	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	12,329,977
1200 Special Programs - Elementary / Secondary	4,392,523
1300 Vocational Education	187,359
1400 Other Instructional Programs - Elementary / Secondary	4,172
1600 Adult Education Programs	61,108
<b>Total Instruction</b>	<b>\$16,975,139</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,873,377
2200 Support Services - Instructional Staff	1,456,446
2300 Support Services - Administration	2,339,195
2400 Support Services - Pupil Health	303,021
2500 Support Services - Business	537,721
2600 Operation and Maintenance of Plant Services	2,757,169
2700 Student Transportation Services	223,138
2800 Support Services - Central	168,458
2900 Other Support Services	13,700
<b>Total Support Services</b>	<b>\$9,672,225</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	985,813
3300 Community Services	20,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,005,813</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,207,231
5200 Interfund Transfers - Out	481,000
5900 Budgetary Reserve	100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,788,231</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$30,441,408</b>

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,813,310
200 Personnel Services - Employee Benefits	4,089,285
300 Purchased Professional and Technical Services	471,368
400 Purchased Property Services	47,990
500 Other Purchased Services	665,306
600 Supplies	230,754
800 Other Objects	11,964
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$12,329,977</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,077,554
200 Personnel Services - Employee Benefits	1,284,009
300 Purchased Professional and Technical Services	445,600
400 Purchased Property Services	5,000
500 Other Purchased Services	539,000
600 Supplies	40,810
800 Other Objects	550
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,392,523</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	187,359
<b>Total Vocational Education</b>	<b>\$187,359</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,000
200 Personnel Services - Employee Benefits	172
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$4,172</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	61,108
<b>Total Adult Education Programs</b>	<b>\$61,108</b>
<b>Total Instruction</b>	<b>\$16,975,139</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,039,430
200 Personnel Services - Employee Benefits	562,891
300 Purchased Professional and Technical Services	39,798
500 Other Purchased Services	200,930
600 Supplies	28,281
800 Other Objects	2,047
<b>Total Support Services - Students</b>	<b>\$1,873,377</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	424,507
200 Personnel Services - Employee Benefits	281,929
300 Purchased Professional and Technical Services	237,270

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	150
600 Supplies	408,590
700 Property	100,000
800 Other Objects	4,000
<b>Total Support Services - Instructional Staff</b>	<b>\$1,456,446</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,137,506
200 Personnel Services - Employee Benefits	711,026
300 Purchased Professional and Technical Services	327,001
400 Purchased Property Services	15,998
500 Other Purchased Services	21,612
600 Supplies	97,953
800 Other Objects	28,099
<b>Total Support Services - Administration</b>	<b>\$2,339,195</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	164,614
200 Personnel Services - Employee Benefits	119,074
300 Purchased Professional and Technical Services	3,650
600 Supplies	15,683
<b>Total Support Services - Pupil Health</b>	<b>\$303,021</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	295,182
200 Personnel Services - Employee Benefits	217,605
400 Purchased Property Services	4,434
500 Other Purchased Services	13,750
600 Supplies	3,600
800 Other Objects	3,150
<b>Total Support Services - Business</b>	<b>\$537,721</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	726,261
200 Personnel Services - Employee Benefits	569,863
300 Purchased Professional and Technical Services	101,850
400 Purchased Property Services	576,692
500 Other Purchased Services	151,253
600 Supplies	438,500
700 Property	192,250
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,757,169</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	223,138
<b>Total Student Transportation Services</b>	<b>\$223,138</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	92,700
200 Personnel Services - Employee Benefits	75,048

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<u>Description</u>	<u>Amount</u>
800 Other Objects	710
<b>Total Support Services - Central</b>	<b>\$168,458</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	13,700
<b>Total Other Support Services</b>	<b>\$13,700</b>
<b>Total Support Services</b>	<b>\$9,672,225</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	477,394
200 Personnel Services - Employee Benefits	171,157
300 Purchased Professional and Technical Services	115,853
400 Purchased Property Services	28,250
500 Other Purchased Services	98,206
600 Supplies	75,206
800 Other Objects	19,747
<b>Total Student Activities</b>	<b>\$985,813</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	20,000
<b>Total Community Services</b>	<b>\$20,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,005,813</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	833,230
900 Other Uses of Funds	1,374,001
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,207,231</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	481,000
<b>Total Interfund Transfers - Out</b>	<b>\$481,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	100,000
<b>Total Budgetary Reserve</b>	<b>\$100,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,788,231</b>
<b>TOTAL EXPENDITURES</b>	<b>\$30,441,408</b>

**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	11,000,000	10,000,000
Public Purpose (Expendable) Trust Fund	65,000	65,000
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	400,000	1,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	80,000	80,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$11,545,000</b>	<b>\$11,145,000</b>
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**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>\$11,545,000</b>	<b>\$11,145,000</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	30,000,000	29,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	1,250,000	1,250,000
0540 Accumulated Compensated Absences	375,700	375,700
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,854,000	2,854,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$34,479,700</b>	<b>\$33,479,700</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)
- 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**

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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**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**

<b>Total Long-Term Indebtedness</b>	<b>\$34,479,700</b>	<b>\$33,479,700</b>
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**Short-Term Payables**

**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
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$34,479,700</b>	<b>\$33,479,700</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	1,903,525
0820 Restricted Fund Balance	115,814
0830 Committed Fund Balance	1,079,905
0840 Assigned Fund Balance	7,575,375
0850 Unassigned Fund Balance	1,937,100
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$10,592,380</b>
<b>5900 Budgetary Reserve</b>	<b>100,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$12,711,719</b>