

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2023



President of the Board - Original Signature Required

06/13/23

Date



Secretary of the Board - Original Signature Required

6/13/23

Date



Chief School Administrator - Original Signature Required

6/13/2023.

Date

Daniel P Simpson

Contact Person

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2023-2024 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Fannett-Metal SD	COUNTY : Franklin	AUN : 112282004
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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%

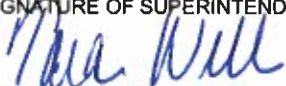
Did you raise property taxes in SY 2023-2024 (compared to 2022-2023 )? Yes   
No

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$8851486
Ending Unassigned Fund Balance	\$1055000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	11.91%

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

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-13-2023
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DUE DATE: AUGUST 15, 2023

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Fannett-Metal SD	<b>County :</b> Franklin	<b>AUN Number :</b> 112282004
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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> 5/9/23
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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>
5250	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2100, Object 100: \$107,935.00 Function 2100, Object 200: \$108,777.00	Benefits cost is higher than salaries due to employees taking family health coverage, combined with the high cost of retirement contributions.
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: \$88,527.00 Function 2200, Object 200: \$89,514.00	Tuition Reimbursement for teachers / staff is included within Function 2270, Object 240.
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.	Unassigned Fund Balance to be used to cover future increases in operating costs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for future healthcare insurance increases, retirement contributions, leave payouts upon retirement, technology upgrades and capital improvements.
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 for athletic activities.

<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	2,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,253,000
0840 Assigned Fund Balance	20,000
0850 Unassigned Fund Balance	1,055,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,328,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	3,849,729
7000 Revenue from State Sources	4,408,260
8000 Revenue from Federal Sources	593,497
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$8,851,486</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$12,179,486</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	2,935,050
6112 Interim Real Estate Taxes	15,000
6113 Public Utility Realty Taxes	3,300
6114 Payments in Lieu of Current Taxes - State / Local	14,390
6120 Current Per Capita Taxes, Section 679	13,600
6140 Current Act 511 Taxes - Flat Rate Assessments	13,600
6150 Current Act 511 Taxes - Proportional Assessments	500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	132,400
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	21,300
6800 Revenues from Intermediary Sources / Pass-Through Funds	106,000
6920 Contributions and Donations from Private Sources	40,000
6940 Tuition from Patrons	1,200
6990 Refunds and Other Miscellaneous Revenue	3,889

**REVENUE FROM LOCAL SOURCES \$3,849,729**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	2,780,022
7112 Basic Education Funding-Social Security	114,000
7160 Tuition for Orphans Subsidy	5,000
7271 Special Education funds for School-Aged Pupils	383,222
7311 Pupil Transportation Subsidy	252,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	5,300
7330 Health Services (Medical, Dental, Nurse, Act 25)	7,700
7340 State Property Tax Reduction Allocation	140,045
7360 Safe Schools	145,600
7505 Ready to Learn Block Grant	76,871
7820 State Share of Retirement Contributions	498,000

**REVENUE FROM STATE SOURCES \$4,408,260**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	303,760
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	34,400
8517 Title IV - 21st Century Schools	30,700
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	33,940
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	145,397

Amount

**REVENUE FROM FEDERAL SOURCES**

8751 ARP ESSER Learning Loss	16,000
8752 ARP ESSER Summer Programs	5,000
8753 ARP ESSER Afterschool Programs	7,500
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	16,800

**REVENUE FROM FEDERAL SOURCES** **\$593,497**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES** **8,851,486**

Act 1 Index (current): 4.7%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(1)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>2</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$2,935,200</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$140,979</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$3,076,179</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$3,236,993</b>		

	<b>Franklin</b>	<b>Perry</b>	<b>Total</b>
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<b>2022-23 Data</b>			
a. Assessed Value	\$37,307,030	\$12,486,300	\$49,793,330
b. Real Estate Mills	81.0000	7.7600	

<b>I. 2023-24 Data</b>			
c. 2021 STEB Market Value	\$342,520,610	\$10,852,055	\$353,372,665
d. Assessed Value	\$37,801,140	\$12,495,600	\$50,296,740
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

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<b>2022-23 Calculations</b>			
f. 2022-23 Tax Levy	\$3,021,869	\$96,894	\$3,118,763
(a * b)			

<b>II. 2023-24 Calculations</b>			
g. Percent of Total Market Value	96.92901%	3.07099%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$3,022,986	\$95,777	\$3,118,763
(f Total * g)			
i. Base Mills Subject to Index	81.0299	7.7600	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			

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**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	94.92000%	91.20000%	94.80576%
k. Tax Levy Needed	\$3,137,585	\$99,408	\$3,236,993
(Approx. Tax Levy * g)			
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>83.0000</b>	<b>7.9500</b>	
(k / d * 1000)			
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$3,137,495</b>	<b>\$99,340</b>	<b>\$3,236,835</b>
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$3,095,856
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$2,935,050
(n * Est. Pct. Collection)			



Act 1 Index (current): 4.7%

<b>Calculation Method:</b>	Revenue	Section 672.1 Method Choice: (a)(1)		
<b>Number of Decimals For Tax Rate Calculation:</b>	2			
<b>Approx. Tax Revenue from RE Taxes:</b>	\$2,935,200			
<b>Amount of Tax Relief for Homestead Exclusions</b>	<u>\$140,979</u>			
<b>Total Approx. Tax Revenue:</b>	\$3,076,179			
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	\$3,236,993			

	Franklin	Perry	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	84.8383	8.1247	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,206,984	\$101,523	\$3,308,507
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

<b>Information Related to Property Tax Relief</b>			
V. Assessed Value Exclusion per Homestead	\$1,546.00	\$16,136.00	
Number of Homestead/Farmstead Properties	1083	33	1116
Median Assessed Value of Homestead Properties			\$131,250

Act 1 Index (current): 4.7%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$2,935,200			
Amount of Tax Relief for Homestead Exclusions	<u>\$140,979</u>			
Total Approx. Tax Revenue:	\$3,076,179			
Approx. Tax Levy for Tax Rate Calculation:	\$3,236,993			

Franklin	Perry	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$140,045	Lowering RE Tax Rate	\$0	\$140,045
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$934			\$934
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$140,979</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	37,801,140	83.0000	3,137,495			94.92000%	
Perry	12,495,600	7.9500	99,340			91.20000%	
<b>Totals:</b>	<b>50,296,740</b>		<b>3,236,835</b>	- 140,979 =	3,095,856 X	94.80576% =	2,935,050

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		13,600
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	\$5.00	\$0.00	13,600
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>13,600</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	435,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	65,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>500,000</b>
<b>Total Act 511, Current Taxes</b>			<b>513,600</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>353,372,665 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>4,240,472</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
		2022-23 (Rebalanced)	2023-24	Percent Change in Rate			2022-23 (Rebalanced)	2023-24	
6111	<u>Current Real Estate Taxes</u>								
	Franklin	81.0299	83.0000	2.44%	Yes	4.7%			
	Perry	7.7600	7.9500	2.45%	Yes	4.7%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.7%			
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.7%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.7%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	4,104,148
1200 Special Programs - Elementary / Secondary	979,439
1300 Vocational Education	188,203
1400 Other Instructional Programs - Elementary / Secondary	124,677
<b>Total Instruction</b>	<b>\$5,396,467</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	233,312
2200 Support Services - Instructional Staff	412,466
2300 Support Services - Administration	843,288
2400 Support Services - Pupil Health	184,261
2500 Support Services - Business	198,296
2600 Operation and Maintenance of Plant Services	672,952
2700 Student Transportation Services	467,675
2900 Other Support Services	1,039
<b>Total Support Services</b>	<b>\$3,013,289</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	185,432
<b>Total Operation of Non-Instructional Services</b>	<b>\$185,432</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	256,298
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$256,298</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$8,851,486</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,983,790
200 Personnel Services - Employee Benefits	1,491,209
300 Purchased Professional and Technical Services	93,600
400 Purchased Property Services	3,626
500 Other Purchased Services	496,045
600 Supplies	34,522
700 Property	1,356
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$4,104,148</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	321,133
200 Personnel Services - Employee Benefits	250,523
300 Purchased Professional and Technical Services	96,000
500 Other Purchased Services	308,558
600 Supplies	2,825
700 Property	400
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$979,439</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	188,203
<b>Total Vocational Education</b>	<b>\$188,203</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,600
200 Personnel Services - Employee Benefits	666
500 Other Purchased Services	122,411
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$124,677</b>
<b>Total Instruction</b>	<b>\$5,396,467</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	107,935
200 Personnel Services - Employee Benefits	108,777
300 Purchased Professional and Technical Services	15,000
600 Supplies	1,600
<b>Total Support Services - Students</b>	<b>\$233,312</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	88,527
200 Personnel Services - Employee Benefits	89,514
300 Purchased Professional and Technical Services	144,325
400 Purchased Property Services	2,000
500 Other Purchased Services	1,610
600 Supplies	37,415
700 Property	48,800
800 Other Objects	275

2023-2024 Final General Fund Budget

LEA : 112282004 Fannett-Metal SD

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Instructional Staff</b>	<b>\$412,466</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	422,851
200 Personnel Services - Employee Benefits	319,247
300 Purchased Professional and Technical Services	38,245
400 Purchased Property Services	7,214
500 Other Purchased Services	21,292
600 Supplies	26,400
800 Other Objects	8,039
<b>Total Support Services - Administration</b>	<b>\$843,288</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	77,270
200 Personnel Services - Employee Benefits	56,951
300 Purchased Professional and Technical Services	47,865
400 Purchased Property Services	175
600 Supplies	2,000
<b>Total Support Services - Pupil Health</b>	<b>\$184,261</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	102,806
200 Personnel Services - Employee Benefits	75,243
300 Purchased Professional and Technical Services	4,650
500 Other Purchased Services	471
600 Supplies	8,350
800 Other Objects	6,776
<b>Total Support Services - Business</b>	<b>\$198,296</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	147,154
200 Personnel Services - Employee Benefits	136,842
300 Purchased Professional and Technical Services	24,316
400 Purchased Property Services	76,585
500 Other Purchased Services	87,040
600 Supplies	196,600
700 Property	2,200
800 Other Objects	2,215
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$672,952</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	463,375
200 Personnel Services - Employee Benefits	4,300
<b>Total Student Transportation Services</b>	<b>\$467,675</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	1,039
<b>Total Other Support Services</b>	<b>\$1,039</b>
<b>Total Support Services</b>	<b>\$3,013,289</b>

3000 Operation of Non-Instructional Services

<u>Description</u>	<u>Amount</u>
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	91,397
200 Personnel Services - Employee Benefits	38,055
300 Purchased Professional and Technical Services	22,305
400 Purchased Property Services	400
500 Other Purchased Services	17,975
600 Supplies	11,000
700 Property	3,300
800 Other Objects	1,000
<b>Total Student Activities</b>	<b>\$185,432</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$185,432</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
400 Purchased Property Services	233,298
700 Property	23,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$256,298</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$256,298</b>
<b>TOTAL EXPENDITURES</b>	<b>\$8,851,486</b>



**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	3,500,000	3,300,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	975,000	980,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	26,000	22,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	60,000	58,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$4,561,000</b>	<b>\$4,360,000</b>

**Long-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 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

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$4,561,000</b>	<b>\$4,360,000</b>
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

<b>General Fund</b>		
0510 Bonds Payable	172,000	170,000
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 General Fund</b>	<b>\$172,000</b>	<b>\$170,000</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		

**Total Public Purpose (Expendable) Trust Fund**

<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		

**Total Other Comptroller-Approved Special Revenue Funds**

<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		

**Total Athletic / School-Sponsored Extra Curricular Activities Fund**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 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

06/30/2023 Estimate

06/30/2024 Projection

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

**Long-Term Indebtedness**

**06/30/2023 Estimate**

**06/30/2024 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

06/30/2023 Estimate

06/30/2024 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>\$172,000</b>	<b>\$170,000</b>
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**Short-Term Payables**

**06/30/2023 Estimate**

**06/30/2024 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>\$172,000</b>	<b>\$170,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	2,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,255,000
0840 Assigned Fund Balance	18,000
0850 Unassigned Fund Balance	1,055,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,328,000</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,330,000</b>
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