

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/11/2024

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Daniel Simpson

(717)349-3019

Extn :

Contact Person

Telephone

Extension

simpsond@fmtigers.org

Email Address

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

24 PS 6-688

(10/2010)

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

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	\$8982169
Ending Unassigned Fund Balance	\$1076900
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	11.98%

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
-----------------------------	------

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)

School District Name : Fannett-Metal SD	County : Franklin	AUN Number : 112282004
---	-----------------------------	----------------------------------

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 5.7.24
---	-----------------------

**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: \$125,000.00 C x 2%: \$2,500.00	
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$125,000.00 7340 PDE Amount: \$0.00	
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: \$114,149.00 Function 2100, Object 200: \$119,511.00	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: \$67,306.00 Function 2200, Object 200: \$81,420.00	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>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	11,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,715,000
0840 Assigned Fund Balance	20,000
0850 Unassigned Fund Balance	1,076,900
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,811,900</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	4,039,477
7000 Revenue from State Sources	4,489,292
8000 Revenue from Federal Sources	453,400
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$8,982,169</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$12,794,069</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	2,981,772
6112 Interim Real Estate Taxes	15,000
6113 Public Utility Realty Taxes	3,200
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	543,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	133,200
6500 Earnings on Investments	147,000
6700 Revenues from LEA Activities	23,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	101,000
6920 Contributions and Donations from Private Sources	45,000
6940 Tuition from Patrons	900
6990 Refunds and Other Miscellaneous Revenue	4,015

REVENUE FROM LOCAL SOURCES \$4,039,477

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	2,897,319
7160 Tuition for Orphans Subsidy	4,500
7271 Special Education funds for School-Aged Pupils	377,102
7311 Pupil Transportation Subsidy	296,800
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	5,600
7330 Health Services (Medical, Dental, Nurse, Act 25)	7,400
7340 State Property Tax Reduction Allocation	125,000
7360 Safe Schools	18,400
7505 Ready to Learn Block Grant	76,871
7810 State Share of Social Security and Medicare Taxes	118,000
7820 State Share of Retirement Contributions	562,300

REVENUE FROM STATE SOURCES \$4,489,292

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	303,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	24,300
8517 Title IV - 21st Century Schools	27,600
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	10,000
8749 Other CARES Act Funding	37,500

Amount

REVENUE FROM FEDERAL SOURCES	
8751 ARP ESSER Learning Loss	24,000
8752 ARP ESSER Summer Programs	3,000
8753 ARP ESSER Afterschool Programs	4,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	20,000
REVENUE FROM FEDERAL SOURCES	\$453,400
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	8,982,169

Act 1 Index (current): 6.1%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,982,200		
Amount of Tax Relief for Homestead Exclusions	<u>\$125,000</u>		
Total Approx. Tax Revenue:	\$3,107,200		
Approx. Tax Levy for Tax Rate Calculation:	\$3,262,581		

	Franklin	Perry	Total
<hr/>			
2023-24 Data			
a. Assessed Value	\$37,801,140	\$12,495,600	\$50,296,740
b. Real Estate Mills	83.0000	7.9500	
I. 2024-25 Data			
c. 2022 STEB Market Value	\$358,174,581	\$11,268,655	\$369,443,236
d. Assessed Value	\$38,104,680	\$12,667,900	\$50,772,580
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2023-24 Calculations			
f. 2023-24 Tax Levy	\$3,137,495	\$99,340	\$3,236,835
(a * b)			
2024-25 Calculations			
II. g. Percent of Total Market Value	96.94983%	3.05017%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$3,138,106	\$98,729	\$3,236,835
(f Total * g)			
i. Base Mills Subject to Index	83.0161	7.9500	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	95.16000%	91.48000%	95.04775%
k. Tax Levy Needed	\$3,163,067	\$99,514	\$3,262,581
(Approx. Tax Levy * g)			
I. 2024-25 Real Estate Tax Rate	83.0000	7.8500	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$3,162,688	\$99,443	\$3,262,131
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$3,137,131
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$2,981,772
(n * Est. Pct. Collection)			

Act 1 Index (current): 6.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,982,200

Amount of Tax Relief for Homestead Exclusions

\$125,000

Total Approx. Tax Revenue:

\$3,107,200

Approx. Tax Levy for Tax Rate Calculation:

\$3,262,581

	Franklin	Perry	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	88.0800	8.4349	
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)	\$3,356,260	\$106,852	\$3,463,112
IV. 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

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$131,250

Act 1 Index (current): 6.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,982,200

Amount of Tax Relief for Homestead Exclusions

\$125,000

Total Approx. Tax Revenue:

\$3,107,200

Approx. Tax Levy for Tax Rate Calculation:

\$3,262,581

Franklin

Perry

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$125,000	Lowering RE Tax Rate	\$0	\$125,000
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$125,000

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	38,104,680	83.0000	3,162,688			95.16000%	
Perry	12,667,900	7.8500	99,443			91.48000%	
Totals:	50,772,580		3,262,131	- 125,000 =	3,137,131 X	95.04775% =	2,981,772

	<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
Total Current Act 511 Taxes – Flat Rate Assessments			13,600
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	470,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	73,000
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
Total Current Act 511 Taxes – Proportional Assessments			543,000
Total Act 511, Current Taxes			556,600
Act 511 Tax Limit -->		369,443,236 X	12
		Market Value	Mills
			4,433,319
			(511 Limit)

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	83.0161	83.0000	0.00%	Yes	6.1%			
	Perry	7.9500	7.8500	-1.24%	Yes	6.1%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.1%			
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.1%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.1%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.1%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	4,129,936
1200 Special Programs - Elementary / Secondary	1,158,860
1300 Vocational Education	177,260
1400 Other Instructional Programs - Elementary / Secondary	104,949
Total Instruction	\$5,571,005
2000 Support Services	
2100 Support Services - Students	257,010
2200 Support Services - Instructional Staff	384,886
2300 Support Services - Administration	923,568
2400 Support Services - Pupil Health	176,596
2500 Support Services - Business	211,081
2600 Operation and Maintenance of Plant Services	726,474
2700 Student Transportation Services	487,275
2900 Other Support Services	1,050
Total Support Services	\$3,167,940
3000 Operation of Non-Instructional Services	
3200 Student Activities	198,324
Total Operation of Non-Instructional Services	\$198,324
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	24,900
Total Facilities Acquisition, Construction and Improvement Services	\$24,900
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	20,000
Total Other Expenditures and Financing Uses	\$20,000
Total Estimated Expenditures and Other Financing Uses	\$8,982,169

2024-2025 Final General Fund Budget

LEA : 112282004 Fannett-Metal SD

Printed 4/22/2024 8:24:34 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,904,157
200 Personnel Services - Employee Benefits	1,461,677
300 Purchased Professional and Technical Services	98,355
400 Purchased Property Services	6,236
500 Other Purchased Services	579,386
600 Supplies	79,125
700 Property	1,000
Total Regular Programs - Elementary / Secondary	\$4,129,936
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	376,658
200 Personnel Services - Employee Benefits	304,519
300 Purchased Professional and Technical Services	124,200
500 Other Purchased Services	350,148
600 Supplies	2,935
700 Property	400
Total Special Programs - Elementary / Secondary	\$1,158,860
1300 <u>Vocational Education</u>	
500 Other Purchased Services	177,260
Total Vocational Education	\$177,260
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,200
200 Personnel Services - Employee Benefits	499
500 Other Purchased Services	103,250
Total Other Instructional Programs - Elementary / Secondary	\$104,949
Total Instruction	\$5,571,005
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	114,149
200 Personnel Services - Employee Benefits	119,511
300 Purchased Professional and Technical Services	22,000
600 Supplies	1,350
Total Support Services - Students	\$257,010
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	67,306
200 Personnel Services - Employee Benefits	81,420
300 Purchased Professional and Technical Services	143,985
400 Purchased Property Services	1,500
500 Other Purchased Services	1,635
600 Supplies	39,965
700 Property	48,800
800 Other Objects	275

<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$384,886
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	451,701
200 Personnel Services - Employee Benefits	352,511
300 Purchased Professional and Technical Services	40,815
400 Purchased Property Services	10,984
500 Other Purchased Services	23,018
600 Supplies	36,190
800 Other Objects	8,349
Total Support Services - Administration	\$923,568
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	83,666
200 Personnel Services - Employee Benefits	62,870
300 Purchased Professional and Technical Services	27,885
400 Purchased Property Services	175
600 Supplies	2,000
Total Support Services - Pupil Health	\$176,596
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	110,029
200 Personnel Services - Employee Benefits	82,951
300 Purchased Professional and Technical Services	8,300
500 Other Purchased Services	446
600 Supplies	8,875
800 Other Objects	480
Total Support Services - Business	\$211,081
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	167,663
200 Personnel Services - Employee Benefits	156,516
300 Purchased Professional and Technical Services	28,230
400 Purchased Property Services	74,900
500 Other Purchased Services	90,000
600 Supplies	205,450
700 Property	1,500
800 Other Objects	2,215
Total Operation and Maintenance of Plant Services	\$726,474
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	482,975
600 Supplies	4,300
Total Student Transportation Services	\$487,275
2900 <u>Other Support Services</u>	
500 Other Purchased Services	1,050
Total Other Support Services	\$1,050
Total Support Services	\$3,167,940

<u>Description</u>	<u>Amount</u>
3200 Student Activities	
100 Personnel Services - Salaries	96,750
200 Personnel Services - Employee Benefits	40,199
300 Purchased Professional and Technical Services	23,615
400 Purchased Property Services	1,100
500 Other Purchased Services	18,875
600 Supplies	13,485
700 Property	3,500
800 Other Objects	800
Total Student Activities	\$198,324
Total Operation of Non-Instructional Services	\$198,324
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
700 Property	24,900
Total Facilities Acquisition, Construction and Improvement Services	\$24,900
Total Facilities Acquisition, Construction and Improvement Services	\$24,900
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	20,000
Total Interfund Transfers - Out	\$20,000
Total Other Expenditures and Financing Uses	\$20,000
TOTAL EXPENDITURES	\$8,982,169

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	3,800,000	3,700,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,100,000	975,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	25,000	22,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	61,000	60,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,986,000	\$4,757,000

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	\$4,986,000	\$4,757,000
-----------------------------------	--------------------	--------------------

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	163,000	165,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$163,000	\$165,000

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
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness	\$163,000	\$165,000
-------------------------------------	------------------	------------------

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		
TOTAL INDEBTEDNESS	\$163,000	\$165,000

Account Description	Amounts
0810 Nonspendable Fund Balance	11,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,715,000
0840 Assigned Fund Balance	20,000
0850 Unassigned Fund Balance	1,076,900
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,811,900

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,822,900
--	--------------------