

# FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

## General Fund Budget Approval

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

Dr. Bonnie E. Cornelious  
President of the Board - Original Signature Required

6.11.24  
Date

[Signature]  
Secretary of the Board - Original Signature Required

6/11/24  
Date

[Signature]  
Chief School Administrator - Original Signature Required

6/11/2024  
Date

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Contact Person

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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 : 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%

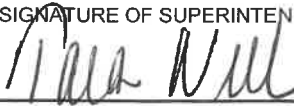
Did you raise property taxes in SY 2024-2025 (compared to 2023-2024 )? Yes   
No

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

Total Budgeted Expenditures	\$8984231
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 6/11/2024
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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> 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> 5.7.24
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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: \$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>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
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
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,811,900</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	3,998,321
7000 Revenue from State Sources	4,532,510
8000 Revenue from Federal Sources	453,400
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$8,984,231</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$12,796,131</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	2,940,616
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 \$3,998,321**

**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	168,218
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 \$4,532,510**

**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

<b>REVENUE FROM FEDERAL SOURCES</b>	
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
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$453,400</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>8,984,231</b>

Act 1 Index (current): 6.1%

<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>\$2,941,000</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$168,301</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$3,109,301</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$3,262,535</b>		

	<b>Franklin</b>	<b>Perry</b>	<b>Total</b>
<hr/>			
<b>2023-24 Data</b>			
a. Assessed Value	\$37,801,140	\$12,495,600	\$50,296,740
b. Real Estate Mills	83.0000	7.9500	
<b>I. 2024-25 Data</b>			
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/>			
<b>2023-24 Calculations</b>			
f. 2023-24 Tax Levy	\$3,137,495	\$99,340	\$3,236,835
(a * b)			
<b>2024-25 Calculations</b>			
g. Percent of Total Market Value	96.94983%	3.05017%	100.00000%
<b>II. h. Rebalanced 2023-24 Tax Levy</b>	<b>\$3,138,106</b>	<b>\$98,729</b>	<b>\$3,236,835</b>
(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/>			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	95.16000%	91.48000%	95.04775%
k. Tax Levy Needed	\$3,163,022	\$99,513	\$3,262,535
(Approx. Tax Levy * g)			
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>83.0000</b>	<b>7.8500</b>	
(k / d * 1000)			
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$3,162,688</b>	<b>\$99,443</b>	<b>\$3,262,131</b>
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$3,093,830
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$2,940,616
(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:

\$2,941,000

Amount of Tax Relief for Homestead Exclusions

\$168,301

Total Approx. Tax Revenue:

\$3,109,301

Approx. Tax Levy for Tax Rate Calculation:

\$3,262,535

	Franklin	Perry	Total
<b>Index Maximums</b>			
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	\$1,854.00	\$19,603.00	
Number of Homestead/Farmstead Properties	1082	32	1114
Median Assessed Value of Homestead Properties			\$130,000

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:	\$2,941,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$168,301</u>		
Total Approx. Tax Revenue:	\$3,109,301		
Approx. Tax Levy for Tax Rate Calculation:	\$3,262,535		

	Franklin	Perry		Total	
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$168,218	Lowering RE Tax Rate	\$0	\$168,218
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$83			\$83
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$168,301</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	38,104,680	83.0000	3,162,688			95.16000%	
Perry	12,667,900	7.8500	99,443			91.48000%	
<b>Totals:</b>	<b>50,772,580</b>		<b>3,262,131</b>	- 168,301 =	3,093,830 X	95.04775% =	2,940,616

	<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>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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>543,000</b>
<b>Total Act 511, Current Taxes</b>			<b>556,600</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>369,443,236 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>4,433,319</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	4,131,998
1200 Special Programs - Elementary / Secondary	1,158,860
1300 Vocational Education	177,260
1400 Other Instructional Programs - Elementary / Secondary	104,949
<b>Total Instruction</b>	<b>\$5,573,067</b>
<b>2000 Support Services</b>	
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
<b>Total Support Services</b>	<b>\$3,167,940</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	198,324
<b>Total Operation of Non-Instructional Services</b>	<b>\$198,324</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	24,900
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$24,900</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	20,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$20,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$8,984,231</b>

2024-2025 Final General Fund Budget

LEA : 112282004 Fannett-Metal SD

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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	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	81,187
700 Property	1,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$4,131,998</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
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
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,158,860</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	177,260
<b>Total Vocational Education</b>	<b>\$177,260</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,200
200 Personnel Services - Employee Benefits	499
500 Other Purchased Services	103,250
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$104,949</b>
<b>Total Instruction</b>	<b>\$5,573,067</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
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
<b>Total Support Services - Students</b>	<b>\$257,010</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
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

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Instructional Staff</b>	<b>\$384,886</b>
<b>2300 <u>Support Services - Administration</u></b>	
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
<b>Total Support Services - Administration</b>	<b>\$923,568</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
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
<b>Total Support Services - Pupil Health</b>	<b>\$176,596</b>
<b>2500 <u>Support Services - Business</u></b>	
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
<b>Total Support Services - Business</b>	<b>\$211,081</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
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
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$726,474</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	482,975
600 Supplies	4,300
<b>Total Student Transportation Services</b>	<b>\$487,275</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	1,050
<b>Total Other Support Services</b>	<b>\$1,050</b>
<b>Total Support Services</b>	<b>\$3,167,940</b>

3000 Operation of Non-Instructional Services

<u>Description</u>	<u>Amount</u>
<b>3200 Student Activities</b>	
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
<b>Total Student Activities</b>	<b>\$198,324</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$198,324</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
700 Property	24,900
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$24,900</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$24,900</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	20,000
<b>Total Interfund Transfers - Out</b>	<b>\$20,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$20,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$8,984,231</b>



**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		
<b>Total Cash and Short-Term Investments</b>	<b>\$4,986,000</b>	<b>\$4,757,000</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>\$4,986,000</b>	<b>\$4,757,000</b>
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

<b>General Fund</b>		
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		
<b>Total General Fund</b>	<b>\$163,000</b>	<b>\$165,000</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		
<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**

**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**

<b>Total Long-Term Indebtedness</b>	<b>\$163,000</b>	<b>\$165,000</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>\$163,000</b>	<b>\$165,000</b>
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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
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,811,900</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,822,900</b>
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