

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/08/2023

  
President of the Board - Original Signature Required

Date 6-6-2023

  
Secretary of the Board - Original Signature Required

Date 6/6/2023

  
Chief School Administrator - Original Signature Required

Date 6/6/23

LuAnne Keebaugh

(717)485-7002

Extn :

Contact Person

Telephone

Extension

[lkeebaugh@cfsd.info](mailto:lkeebaugh@cfsd.info)

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Fulton SD	COUNTY : Fulton	AUN : 111291304
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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%

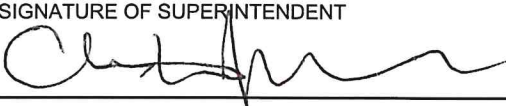
Did you raise property taxes in SY 2023-2024 (compared to 2022-2023 )? Yes  No

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

Total Budgeted Expenditures	\$18026553
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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 6/6/23
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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)

School District Name : Central Fulton SD	County : Fulton	AUN Number : 111291304
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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 	DATE 6/6/2023
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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>
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: \$199,124.00 Function 2200, Object 200: \$201,890.00	Retirement & health insurance premiums make benefits greater than salary.
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2600, Object 100: \$151,877.00 Function 2600, Object 200: \$193,764.00	Retirement & health insurance premiums make benefits greater than salary.
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 future projects and equipment, future debt service, & future retirement increases.

<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	
0820 Restricted Fund Balance	265,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,600,000
0850 Unassigned Fund Balance	52,500
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$2,652,500</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	6,676,942
7000 Revenue from State Sources	10,211,287
8000 Revenue from Federal Sources	772,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$17,660,229</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$20,312,729</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	5,048,613
6113 Public Utility Realty Taxes	6,000
6114 Payments in Lieu of Current Taxes - State / Local	25,000
6120 Current Per Capita Taxes, Section 679	12,500
6140 Current Act 511 Taxes - Flat Rate Assessments	25,200
6150 Current Act 511 Taxes - Proportional Assessments	690,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	394,887
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	135,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	281,742
6940 Tuition from Patrons	41,000
6960 Services Provided Other Local Governmental Units / LEAs	1,000
6990 Refunds and Other Miscellaneous Revenue	6,000

**REVENUE FROM LOCAL SOURCES \$6,676,942**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	6,438,882
7112 Basic Education Funding-Social Security	330,000
7160 Tuition for Orphans Subsidy	5,000
7240 Driver Education - Student	1,000
7271 Special Education funds for School-Aged Pupils	726,455
7311 Pupil Transportation Subsidy	528,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	300,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,000
7340 State Property Tax Reduction Allocation	485,122
7505 Ready to Learn Block Grant	160,000
7820 State Share of Retirement Contributions	1,217,828

**REVENUE FROM STATE SOURCES \$10,211,287**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	255,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	30,000
8516 Title III - Language Instruction for English Learners and Immigrant Students	22,000

Amount

<b>REVENUE FROM FEDERAL SOURCES</b>	
8640 Headstart	465,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$772,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>17,660,229</b>

Act 1 Index (current): 5.7%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$5,048,613</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$494,453</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$5,543,066</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$5,795,947</b>	
	<b>Fulton</b>	<b>Total</b>

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<b>2022-23 Data</b>		
a. Assessed Value	\$173,031,289	\$173,031,289
b. Real Estate Mills	31.6783	
<b>I. 2023-24 Data</b>		
c. 2021 STEB Market Value	\$415,431,491	\$415,431,491
d. Assessed Value	\$173,101,199	\$173,101,199
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2022-23 Calculations</b>		
f. 2022-23 Tax Levy	\$5,481,337	\$5,481,337
(a * b)		
<b>2023-24 Calculations</b>		
<b>II.</b> g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$5,481,337	\$5,481,337
(f Total * g)		
i. Base Mills Subject to Index	31.6783	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.23000%	95.23000%
k. Tax Levy Needed	\$5,795,947	\$5,795,947
(Approx. Tax Levy * g)		
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>33.4830</b>	
(k / d * 1000)		
<b>III.</b> m. Tax Levy Generated by Mills	\$5,795,947	\$5,795,947
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,301,494
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,048,613
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$5,048,613

Amount of Tax Relief for Homestead Exclusions

\$494,453

Total Approx. Tax Revenue:

\$5,543,066

Approx. Tax Levy for Tax Rate Calculation:

\$5,795,947

Fulton

Total

Index Maximums

p. Maximum Mills Based On Index

33.4839

(i \* (1 + Index))

q. Mills In Excess of Index

0.0000

(if l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$5,796,103

\$5,796,103

IV. (p / 1000 \* d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t \* Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$8,437.00

V. Number of Homestead/Farmstead Properties

1751

1751

Median Assessed Value of Homestead Properties

\$419,800

Act 1 Index (current): 5.7%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$5,048,613</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$494,453</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$5,543,066</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$5,795,947</b>

<b>Fulton</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$485,122	Lowering RE Tax Rate	\$0	\$485,122
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$9,331			\$9,331
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$494,453</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>
Fulton	173,101,199	33.4830	5,795,947			95.23000%	
<b>Totals:</b>	<b>173,101,199</b>		<b>5,795,947</b>	494,453 =	5,301,494 X	95.23000% =	5,048,613

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		12,500
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	12,500
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	12,700
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 25,200 25,200**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	600,000	600,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	90,000	90,000
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 690,000 690,000**

**Total Act 511, Current Taxes 715,200**

<b>Act 511 Tax Limit --&gt;</b>	<b>415,431,491 X</b>	<b>12</b>	<b>4,985,178</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:		Percent Change in Rate	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> Fulton	31.6783	33.4830	5.70%	Yes	5.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.7%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.7%				
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	5.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.7%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.7%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	8,605,832
1200 Special Programs - Elementary / Secondary	2,464,963
1300 Vocational Education	489,796
1400 Other Instructional Programs - Elementary / Secondary	15,999
<b>Total Instruction</b>	<b>\$11,576,590</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	485,538
2200 Support Services - Instructional Staff	422,414
2300 Support Services - Administration	1,041,493
2400 Support Services - Pupil Health	152,903
2500 Support Services - Business	308,396
2600 Operation and Maintenance of Plant Services	1,182,241
2700 Student Transportation Services	935,701
2800 Support Services - Central	265,552
<b>Total Support Services</b>	<b>\$4,794,238</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	265,823
<b>Total Operation of Non-Instructional Services</b>	<b>\$265,823</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	780
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$780</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	904,122
5200 Interfund Transfers - Out	485,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,389,122</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$18,026,553</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,157,570
200 Personnel Services - Employee Benefits	3,443,492
300 Purchased Professional and Technical Services	55,500
400 Purchased Property Services	250
500 Other Purchased Services	716,866
600 Supplies	157,154
700 Property	73,000
800 Other Objects	2,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$8,605,832</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	992,032
200 Personnel Services - Employee Benefits	789,931
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	625,000
600 Supplies	17,000
800 Other Objects	1,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,464,963</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	75,061
200 Personnel Services - Employee Benefits	64,735
500 Other Purchased Services	350,000
<b>Total Vocational Education</b>	<b>\$489,796</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,000
200 Personnel Services - Employee Benefits	2,499
300 Purchased Professional and Technical Services	7,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$15,999</b>
<b>Total Instruction</b>	<b>\$11,576,590</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	250,952
200 Personnel Services - Employee Benefits	229,586
600 Supplies	5,000
<b>Total Support Services - Students</b>	<b>\$485,538</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	199,124
200 Personnel Services - Employee Benefits	201,890
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	500
600 Supplies	10,900
<b>Total Support Services - Instructional Staff</b>	<b>\$422,414</b>

<u>Description</u>	<u>Amount</u>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	513,586
200 Personnel Services - Employee Benefits	422,357
300 Purchased Professional and Technical Services	66,000
500 Other Purchased Services	7,000
600 Supplies	15,800
800 Other Objects	16,750
<b>Total Support Services - Administration</b>	<b>\$1,041,493</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	83,852
200 Personnel Services - Employee Benefits	65,051
600 Supplies	4,000
<b>Total Support Services - Pupil Health</b>	<b>\$152,903</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	156,516
200 Personnel Services - Employee Benefits	131,880
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	1,000
600 Supplies	10,500
800 Other Objects	3,500
<b>Total Support Services - Business</b>	<b>\$308,396</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	151,877
200 Personnel Services - Employee Benefits	193,764
300 Purchased Professional and Technical Services	42,000
400 Purchased Property Services	415,100
500 Other Purchased Services	143,000
600 Supplies	235,500
800 Other Objects	1,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,182,241</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	39,192
200 Personnel Services - Employee Benefits	30,509
400 Purchased Property Services	5,000
500 Other Purchased Services	830,500
600 Supplies	25,000
700 Property	5,000
800 Other Objects	500
<b>Total Student Transportation Services</b>	<b>\$935,701</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	63,742
200 Personnel Services - Employee Benefits	60,495
300 Purchased Professional and Technical Services	19,125
500 Other Purchased Services	1,000
600 Supplies	55,590

<u>Description</u>	<u>Amount</u>
700 Property	65,100
800 Other Objects	500
<b>Total Support Services - Central</b>	<b>\$265,552</b>
<b>Total Support Services</b>	<b>\$4,794,238</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	139,737
200 Personnel Services - Employee Benefits	59,586
300 Purchased Professional and Technical Services	19,000
400 Purchased Property Services	3,000
500 Other Purchased Services	27,000
600 Supplies	16,500
800 Other Objects	1,000
<b>Total Student Activities</b>	<b>\$265,823</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$265,823</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	780
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$780</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$780</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	257,122
900 Other Uses of Funds	647,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$904,122</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	485,000
<b>Total Interfund Transfers - Out</b>	<b>\$485,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,389,122</b>
<b>TOTAL EXPENDITURES</b>	<b>\$18,026,553</b>



**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	750,000	800,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	268,000	300,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$1,018,000</b>	<b>\$1,100,000</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>\$1,018,000</b>	<b>\$1,100,000</b>
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

<b>General Fund</b>		
0510 Bonds Payable	12,630,000	11,983,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	700,000	700,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$13,330,000</b>	<b>\$12,683,000</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

06/30/2023 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>\$13,330,000</b>	<b>\$12,683,000</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>\$13,330,000</b>	<b>\$12,683,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	265,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,286,176
0850 Unassigned Fund Balance	
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,286,176</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,551,176</b>
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