

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2023

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Jennifer Mellott

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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 : Southern Fulton SD	COUNTY : Fulton	AUN : 111297504
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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	\$14933043
Ending Unassigned Fund Balance	\$1108969
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.42%

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
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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> Southern Fulton SD	<b>County :</b> Fulton	<b>AUN Number :</b> 111297504
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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>
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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>
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.  Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$115,348.00 . Provide a justification.	Historically, the district has employed a technology director. Now, this service is contracted out and now falls under the 300 object in this function. Also, retiree healthcare insurance falls under object 200 in this function resulting in just benefits
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.  Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$61,985.00 . Provide a justification.	Historically, the district has budgeted for Workman's Compensation and Unemployment in this functional area. The related salary portion is budgeted in various function areas.
5210	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 1200, Object 100: \$805,271.00 Function 1200, Object 200: \$874,411.00	The District provides family health insurance coverage to all Support Staff personnel. Historically, benefits for these individuals exceed salaries due to lower wages versus healthcare costs. The related salaries are less than benefits offered.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$115,348.00	Historically, the district has employed a technology director. Now, this service is contracted out and now falls under the 300 object in this function. Also, retiree healthcare insurance falls under object 200 in this function resulting in just benefits
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$61,985.00	Historically, the district has budgeted for Workman's Compensation and Unemployment in this functional area. The related salary portion is budgeted in various function areas.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The amount in budgetary reserve has been budgeted for unexpected and unbudgeted expenditures for the 2023-24 school year.
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.	The unassigned fund balance may be used to balance the 2023-24 fiscal year budget, capital projects, and future years of budget deficits.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The committed fund balance has been set aside for future PSERS increases and obligations as well as OPEB requirements

8160 Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.

The assigned fund balance is set aside for capital improvement projects as well as the current fiscal year deficit.

<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	
0830 Committed Fund Balance	8,349,912
0840 Assigned Fund Balance	537,179
0850 Unassigned Fund Balance	1,499,942
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$10,387,033</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	5,660,839
7000 Revenue from State Sources	8,627,780
8000 Revenue from Federal Sources	253,451
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$14,542,070</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$24,929,103</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	4,106,510
6113 Public Utility Realty Taxes	4,600
6114 Payments in Lieu of Current Taxes - State / Local	33,750
6120 Current Per Capita Taxes, Section 679	10,125
6140 Current Act 511 Taxes - Flat Rate Assessments	10,125
6150 Current Act 511 Taxes - Proportional Assessments	682,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	207,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	38,150
6800 Revenues from Intermediary Sources / Pass-Through Funds	145,769
6910 Rentals	19,200
6940 Tuition from Patrons	13,000
6990 Refunds and Other Miscellaneous Revenue	190,110
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$5,660,839</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	4,972,297
7271 Special Education funds for School-Aged Pupils	586,316
7292 Pre-K Counts	340,000
7311 Pupil Transportation Subsidy	685,840
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	166,725
7330 Health Services (Medical, Dental, Nurse, Act 25)	13,000
7340 State Property Tax Reduction Allocation	364,753
7360 Safe Schools	40,000
7505 Ready to Learn Block Grant	153,038
7810 State Share of Social Security and Medicare Taxes	239,949
7820 State Share of Retirement Contributions	1,065,862
<b>REVENUE FROM STATE SOURCES</b>	<b>\$8,627,780</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	209,889
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	27,658
8517 Title IV - 21st Century Schools	15,904
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$253,451</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>14,542,070</b>

Act 1 Index (current): 5.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$4,106,510</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$372,361</u></b>
Total Approx. Tax Revenue:	<b>\$4,478,871</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$4,562,677</b>

Fulton

Total

<b>2022-23 Data</b>		
a. Assessed Value	\$159,288,770	\$159,288,770
b. Real Estate Mills	28.8859	
<b>I. 2023-24 Data</b>		
c. 2021 STEB Market Value	\$371,917,267	\$371,917,267
d. Assessed Value	\$155,850,970	\$155,850,970
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2022-23 Calculations</b>		
f. 2022-23 Tax Levy	\$4,601,199	\$4,601,199
(a * b)		
<b>2023-24 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$4,601,199	\$4,601,199
(f Total * g)		
i. Base Mills Subject to Index	28.8859	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	98.00000%	98.00000%
k. Tax Levy Needed	\$4,562,677	\$4,562,677
(Approx. Tax Levy * g)		
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>29.2759</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,562,677	\$4,562,677
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,190,316
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,106,510
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$4,106,510</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$372,361</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$4,478,871</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$4,562,677</b>	
	<b>Fulton</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	30.4457	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,744,992	\$4,744,992
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$7,583.00	
Number of Homestead/Farmstead Properties	1691	1691
Median Assessed Value of Homestead Properties		\$55,170

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Act 1 Index (current): 5.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$4,106,510</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$372,361</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$4,478,871</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$4,562,677</b>

<b>Fulton</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$364,753	Lowering RE Tax Rate	\$0	\$364,753
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$7,608			\$7,608
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$372,361</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	155,850,970	29.2759	4,562,677			98.00000%	
<b>Totals:</b>	<b>155,850,970</b>		<b>4,562,677</b>	372,361 =	4,190,316 X	98.00000% =	4,106,510

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		10,125
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	10,125
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>10,125</b>

	<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%	550,000	550,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	132,500	132,500
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

<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>682,500</b>	<b>682,500</b>
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<b>Total Act 511, Current Taxes</b>				<b>692,625</b>
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<b>Act 511 Tax Limit --&gt;</b>	<b>371,917,267 X</b>	<b>12</b>	<b>4,463,007</b>
	<b>Market Value</b>	<b>Mills</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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Fulton	28.8859	29.2759	1.36%	Yes	5.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.4%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	5,506,358
1200 Special Programs - Elementary / Secondary	2,119,561
1300 Vocational Education	706,848
1400 Other Instructional Programs - Elementary / Secondary	26,625
1800 Pre-Kindergarten	340,000
<b>Total Instruction</b>	<b>\$8,699,392</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	402,756
2200 Support Services - Instructional Staff	333,482
2300 Support Services - Administration	1,055,998
2400 Support Services - Pupil Health	227,224
2500 Support Services - Business	223,818
2600 Operation and Maintenance of Plant Services	1,376,863
2700 Student Transportation Services	993,343
2800 Support Services - Central	397,668
2900 Other Support Services	61,985
<b>Total Support Services</b>	<b>\$5,073,137</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	380,694
<b>Total Operation of Non-Instructional Services</b>	<b>\$380,694</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	479,820
5200 Interfund Transfers - Out	20,000
5900 Budgetary Reserve	280,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$779,820</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$14,933,043</b>

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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	2,823,398
200 Personnel Services - Employee Benefits	2,145,648
300 Purchased Professional and Technical Services	450
400 Purchased Property Services	1,725
500 Other Purchased Services	364,734
600 Supplies	135,691
700 Property	34,572
800 Other Objects	140
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$5,506,358</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	805,271
200 Personnel Services - Employee Benefits	874,411
300 Purchased Professional and Technical Services	90,000
500 Other Purchased Services	326,000
600 Supplies	22,658
700 Property	996
800 Other Objects	225
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,119,561</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	232,249
200 Personnel Services - Employee Benefits	174,975
400 Purchased Property Services	950
500 Other Purchased Services	281,356
600 Supplies	17,318
<b>Total Vocational Education</b>	<b>\$706,848</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,500
200 Personnel Services - Employee Benefits	1,875
500 Other Purchased Services	20,250
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$26,625</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	4,287
200 Personnel Services - Employee Benefits	909
300 Purchased Professional and Technical Services	305,000
500 Other Purchased Services	7,304
600 Supplies	22,500
<b>Total Pre-Kindergarten</b>	<b>\$340,000</b>
<b>Total Instruction</b>	<b>\$8,699,392</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	252,206
200 Personnel Services - Employee Benefits	130,362

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	10,142
600 Supplies	6,667
800 Other Objects	3,379
<b>Total Support Services - Students</b>	<b>\$402,756</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	190,736
200 Personnel Services - Employee Benefits	130,289
300 Purchased Professional and Technical Services	2,100
500 Other Purchased Services	4,400
600 Supplies	3,957
800 Other Objects	2,000
<b>Total Support Services - Instructional Staff</b>	<b>\$333,482</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	407,949
200 Personnel Services - Employee Benefits	322,635
300 Purchased Professional and Technical Services	99,210
400 Purchased Property Services	13,700
500 Other Purchased Services	154,192
600 Supplies	36,512
700 Property	10,000
800 Other Objects	11,800
<b>Total Support Services - Administration</b>	<b>\$1,055,998</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	110,478
200 Personnel Services - Employee Benefits	99,658
300 Purchased Professional and Technical Services	7,446
500 Other Purchased Services	600
600 Supplies	6,442
700 Property	1,800
800 Other Objects	800
<b>Total Support Services - Pupil Health</b>	<b>\$227,224</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	117,955
200 Personnel Services - Employee Benefits	61,478
300 Purchased Professional and Technical Services	25,045
500 Other Purchased Services	1,725
600 Supplies	13,115
700 Property	2,000
800 Other Objects	2,500
<b>Total Support Services - Business</b>	<b>\$223,818</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	482,385
200 Personnel Services - Employee Benefits	437,478
300 Purchased Professional and Technical Services	7,260
400 Purchased Property Services	204,500

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	21,400
600 Supplies	204,500
700 Property	9,000
800 Other Objects	10,340
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,376,863</b>
<b>2700 <u>Student Transportation Services</u></b>	
400 Purchased Property Services	1,000
500 Other Purchased Services	988,343
700 Property	4,000
<b>Total Student Transportation Services</b>	<b>\$993,343</b>
<b>2800 <u>Support Services - Central</u></b>	
200 Personnel Services - Employee Benefits	115,348
300 Purchased Professional and Technical Services	112,266
400 Purchased Property Services	20,000
500 Other Purchased Services	17,000
600 Supplies	69,574
700 Property	63,480
<b>Total Support Services - Central</b>	<b>\$397,668</b>
<b>2900 <u>Other Support Services</u></b>	
200 Personnel Services - Employee Benefits	61,985
<b>Total Other Support Services</b>	<b>\$61,985</b>
<b>Total Support Services</b>	<b>\$5,073,137</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	136,507
200 Personnel Services - Employee Benefits	56,857
300 Purchased Professional and Technical Services	51,780
400 Purchased Property Services	10,500
500 Other Purchased Services	53,700
600 Supplies	42,165
700 Property	22,550
800 Other Objects	6,635
<b>Total Student Activities</b>	<b>\$380,694</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$380,694</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	114,820
900 Other Uses of Funds	365,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$479,820</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	20,000
<b>Total Interfund Transfers - Out</b>	<b>\$20,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	



<u>Description</u>	<u>Amount</u>
800 Other Objects	280,000
<b>Total Budgetary Reserve</b>	<b>\$280,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$779,820</b>
<b>TOTAL EXPENDITURES</b>	<b>\$14,933,043</b>

**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	10,387,033	9,747,185
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	841,267	882,067
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	134,321	137,205
Other Agency Fund	18,178	19,209
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$11,380,799</b>	<b>\$10,785,666</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>\$11,380,799</b>	<b>\$10,785,666</b>
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**Long-Term Indebtedness**

**06/30/2023 Estimate**

**06/30/2024 Projection**

<b>General Fund</b>		
0510 Bonds Payable	3,805,000	3,440,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	134,036	103,729
0540 Accumulated Compensated Absences	151,449	153,200
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,243,355	4,201,633
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$8,333,840</b>	<b>\$7,898,562</b>

**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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**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		
<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**

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency 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 Other Agency Fund</b>		
<b>Permanent 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 Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$8,333,840</b>	<b>\$7,898,562</b>



**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>\$8,333,840</b>	<b>\$7,898,562</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,349,912
0840 Assigned Fund Balance	537,179
0850 Unassigned Fund Balance	1,108,969
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$9,996,060</b>
<b>5900 Budgetary Reserve</b>	<b>280,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$10,276,060</b>