

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2023



President of the Board - Original Signature Required_____
Date 6/15/23

Secretary of the Board - Original Signature Required_____
Date 6/15/23

Chief School Administrator - Original Signature Required_____
Date 6/15/23Bernadette M Walters

Contact Person(814)796-2638 Extn :1028

Telephone Extensionwaltersb@flbapps.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Fort LeBoeuf SD	COUNTY : Erie	AUN : 105253553
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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	\$37823227
Ending Unassigned Fund Balance	\$1886158
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.98%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

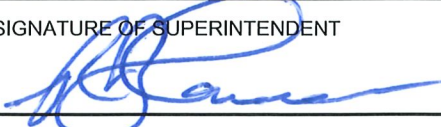
Yes

☒

No

☐

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

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

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Fort LeBoeuf SD	County : Erie	AUN Number : 105253553
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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 6/15/2023
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is budgeted each year in case there are unplanned or emergency expenses.
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.	Ending Unassigned Fund Balance falls below the 8% limit and will be used to help with cash flow needs and future budget shortfalls.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Board approved fund balance commitments are intended for a specific purpose, such as the PSERS Rate Stabilization, Compensated Absences, OPEB, ACCESS Balance Commitment, and Capital Projects fund transfers.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Board approved fund balance assingments include Curriculum and Technology Cycle one-to-one Chromebook initiative and the future purchase of school buses.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	2,909,647	
0820 Restricted Fund Balance	195,935	
0830 Committed Fund Balance	8,732,329	
0840 Assigned Fund Balance	1,570,000	
0850 Unassigned Fund Balance	1,886,157	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$12,188,486</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	20,123,633	
7000 Revenue from State Sources	14,723,514	
8000 Revenue from Federal Sources	684,267	
9000 Other Financing Sources	10,000	
Total Estimated Revenues And Other Financing Sources		<u>\$35,541,414</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$47,729,900</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	16,545,558
6112 Interim Real Estate Taxes	115,000
6113 Public Utility Realty Taxes	17,000
6114 Payments in Lieu of Current Taxes - State / Local	2,500
6120 Current Per Capita Taxes, Section 679	32,500
6140 Current Act 511 Taxes - Flat Rate Assessments	87,500
6150 Current Act 511 Taxes - Proportional Assessments	2,200,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	610,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	36,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	269,575
6910 Rentals	3,500
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	25,000
6990 Refunds and Other Miscellaneous Revenue	24,500
REVENUE FROM LOCAL SOURCES	\$20,123,633
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,957,046
7112 Basic Education Funding-Social Security	600,000
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	1,353,262
7311 Pupil Transportation Subsidy	550,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	242,041
7330 Health Services (Medical, Dental, Nurse, Act 25)	39,295
7340 State Property Tax Reduction Allocation	898,996
7360 Safe Schools	124,446
7505 Ready to Learn Block Grant	281,428
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	2,000
7820 State Share of Retirement Contributions	2,600,000
REVENUE FROM STATE SOURCES	\$14,723,514
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	482,294
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	65,429

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	36,544
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
REVENUE FROM FEDERAL SOURCES	\$684,267
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	10,000
OTHER FINANCING SOURCES	\$10,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	35,541,414

Act 1 Index (current): 5.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$16,545,558	
Amount of Tax Relief for Homestead Exclusions	\$898,996	
Total Approx. Tax Revenue:	\$17,444,554	
Approx. Tax Levy for Tax Rate Calculation:	\$18,377,185	
	Erie	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$1,360,810,708	\$1,360,810,708
b. Real Estate Mills	13.3400	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,343,002,090	\$1,343,002,090
d. Assessed Value	\$1,377,600,066	\$1,377,600,066
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$18,153,215	\$18,153,215
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$18,153,215	\$18,153,215
(f Total * g)		
i. Base Mills Subject to Index	13.3400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.66403%	94.66403%
k. Tax Levy Needed	\$18,377,185	\$18,377,185
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	13.3400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$18,377,185	\$18,377,185
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$17,478,189
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$16,545,558
(n * Est. Pct. Collection)		
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Act 1 Index (current): 5.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$16,545,558	
Amount of Tax Relief for Homestead Exclusions	<u>\$898,996</u>	
Total Approx. Tax Revenue:	\$17,444,554	
Approx. Tax Levy for Tax Rate Calculation:	\$18,377,185	
	Erie	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	14.0336	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$19,332,688	\$19,332,688
IV. 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

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$16,497.00	
Number of Homestead/Farmstead Properties	4163	4163
Median Assessed Value of Homestead Properties		\$135,300

Act 1 Index (current): 5.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$16,545,558
Amount of Tax Relief for Homestead Exclusions	<u>\$898,996</u>
Total Approx. Tax Revenue:	\$17,444,554
Approx. Tax Levy for Tax Rate Calculation:	\$18,377,185
	Erie
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$898,996	Lowering RE Tax Rate	\$0	\$898,996
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$898,996

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Erie	1,377,600,066	13.3400	18,377,185				94.66403%		
Totals:				1,377,600,066	18,377,185	-	898,996	=	17,478,189 X
							94.66403%	=	16,545,558
					<u>Rate</u>				<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>				\$5.00				32,500
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>				<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes				\$5.00	\$0.00	32,500		32,500
6142	Current Act 511 Occupation Taxes – Flat Rate				\$0.00	\$0.00	0		0
6143	Current Act 511 Local Services Taxes				\$10.00	\$0.00	55,000		55,000
6144	Current Act 511 Trailer Taxes				\$0.00	\$0.00	0		0
6145	Current Act 511 Business Privilege Taxes – Flat Rate				\$0.00	\$0.00	0		0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate				\$0.00	\$0.00	0		0
6149	Current Act 511 Taxes, Other Flat Rate Assessments				\$0.00	\$0.00	0		0
Total Current Act 511 Taxes – Flat Rate Assessments							87,500		87,500
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>				<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>		<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes				1.000%	0.000%	1,950,000		1,950,000
6152	Current Act 511 Occupation Taxes				0.000	0.000	0		0
6153	Current Act 511 Real Estate Transfer Taxes				1.000%	0.000%	250,000		250,000
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							2,200,000		2,200,000
Total Act 511, Current Taxes									2,287,500
Act 511 Tax Limit -->						1,343,002,090 X	12		16,116,025
						Market Value	Mills		(511 Limit)

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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>									
	Erie	13.3400	13.3400	0.00%	Yes	5.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.2%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	5.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,856,403
1200 Special Programs - Elementary / Secondary	6,258,280
1300 Vocational Education	951,317
1400 Other Instructional Programs - Elementary / Secondary	231,059
1500 Nonpublic School Programs	28,214
Total Instruction	\$23,325,273
2000 Support Services	
2100 Support Services - Students	1,610,299
2200 Support Services - Instructional Staff	1,355,084
2300 Support Services - Administration	2,493,591
2400 Support Services - Pupil Health	616,665
2500 Support Services - Business	264,143
2600 Operation and Maintenance of Plant Services	2,982,060
2700 Student Transportation Services	2,127,467
2800 Support Services - Central	538,373
2900 Other Support Services	75,000
Total Support Services	\$12,062,682
3000 Operation of Non-Instructional Services	
3200 Student Activities	988,422
3300 Community Services	2,350
Total Operation of Non-Instructional Services	\$990,772
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	50,600
Total Facilities Acquisition, Construction and Improvement Services	\$50,600
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	643,900
5200 Interfund Transfers - Out	500,000
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$1,393,900
Total Estimated Expenditures and Other Financing Uses	\$37,823,227

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,738,895
200 Personnel Services - Employee Benefits	5,678,361
300 Purchased Professional and Technical Services	285,988
400 Purchased Property Services	91,330
500 Other Purchased Services	602,475
600 Supplies	300,370
700 Property	157,734
800 Other Objects	1,250
Total Regular Programs - Elementary / Secondary	\$15,856,403
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,828,549
200 Personnel Services - Employee Benefits	2,145,591
300 Purchased Professional and Technical Services	535,960
400 Purchased Property Services	1,300
500 Other Purchased Services	644,075
600 Supplies	93,323
700 Property	7,000
800 Other Objects	2,482
Total Special Programs - Elementary / Secondary	\$6,258,280
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	305,114
200 Personnel Services - Employee Benefits	192,921
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	150
500 Other Purchased Services	414,686
600 Supplies	13,446
Total Vocational Education	\$951,317
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	35,562
200 Personnel Services - Employee Benefits	31,097
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	133,600
800 Other Objects	800
Total Other Instructional Programs - Elementary / Secondary	\$231,059
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	16,000
200 Personnel Services - Employee Benefits	6,995
600 Supplies	5,219
Total Nonpublic School Programs	\$28,214
Total Instruction	\$23,325,273
2000 Support Services	
2100 <u>Support Services - Students</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	895,399
200 Personnel Services - Employee Benefits	610,898
300 Purchased Professional and Technical Services	57,470
500 Other Purchased Services	14,300
600 Supplies	28,117
800 Other Objects	4,115
Total Support Services - Students	\$1,610,299
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	508,856
200 Personnel Services - Employee Benefits	484,269
300 Purchased Professional and Technical Services	38,494
400 Purchased Property Services	8,125
500 Other Purchased Services	3,591
600 Supplies	68,874
700 Property	242,000
800 Other Objects	875
Total Support Services - Instructional Staff	\$1,355,084
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,325,556
200 Personnel Services - Employee Benefits	790,385
300 Purchased Professional and Technical Services	142,500
400 Purchased Property Services	32,627
500 Other Purchased Services	136,200
600 Supplies	35,700
700 Property	1,675
800 Other Objects	28,948
Total Support Services - Administration	\$2,493,591
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	278,381
200 Personnel Services - Employee Benefits	214,661
300 Purchased Professional and Technical Services	115,915
400 Purchased Property Services	238
500 Other Purchased Services	550
600 Supplies	6,920
Total Support Services - Pupil Health	\$616,665
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	155,979
200 Personnel Services - Employee Benefits	98,389
300 Purchased Professional and Technical Services	6,500
500 Other Purchased Services	2,775
800 Other Objects	500
Total Support Services - Business	\$264,143
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,134,191
200 Personnel Services - Employee Benefits	857,965

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Description	Amount
300 Purchased Professional and Technical Services	5,300
400 Purchased Property Services	256,589
500 Other Purchased Services	115,050
600 Supplies	552,565
700 Property	59,600
800 Other Objects	800
Total Operation and Maintenance of Plant Services	\$2,982,060
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	704,842
200 Personnel Services - Employee Benefits	632,213
300 Purchased Professional and Technical Services	4,875
400 Purchased Property Services	40,479
500 Other Purchased Services	101,000
600 Supplies	356,700
700 Property	285,733
800 Other Objects	1,625
Total Student Transportation Services	\$2,127,467
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	255,886
200 Personnel Services - Employee Benefits	202,662
300 Purchased Professional and Technical Services	3,175
400 Purchased Property Services	35,650
500 Other Purchased Services	31,500
600 Supplies	9,375
800 Other Objects	125
Total Support Services - Central	\$538,373
2900 <u>Other Support Services</u>	
500 Other Purchased Services	75,000
Total Other Support Services	\$75,000
Total Support Services	\$12,062,682
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	432,400
200 Personnel Services - Employee Benefits	332,434
300 Purchased Professional and Technical Services	80,850
400 Purchased Property Services	16,200
500 Other Purchased Services	41,150
600 Supplies	36,500
700 Property	15,888
800 Other Objects	33,000
Total Student Activities	\$988,422
3300 <u>Community Services</u>	
600 Supplies	100
800 Other Objects	2,250

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<u>Description</u>	<u>Amount</u>
Total Community Services	\$2,350
Total Operation of Non-Instructional Services	\$990,772
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	50,600
Total Facilities Acquisition, Construction and Improvement Services	\$50,600
Total Facilities Acquisition, Construction and Improvement Services	\$50,600
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	108,900
900 Other Uses of Funds	535,000
Total Debt Service / Other Expenditures and Financing Uses	\$643,900
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	500,000
Total Interfund Transfers - Out	\$500,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$1,393,900
TOTAL EXPENDITURES	\$37,823,227

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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	15,294,068	13,012,254
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	3,002,000	2,884,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	550,000	560,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$19,446,068	\$16,956,254

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$19,446,068	\$16,956,254

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	4,921,838	4,391,825
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	195,935	143,640
0540 Accumulated Compensated Absences	1,232,565	1,235,565
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,352,744	2,452,744
0599 Other Noncurrent Liabilities		
Total General Fund	\$8,703,082	\$8,223,774
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$8,703,082	\$8,223,774

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<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$8,703,082	\$8,223,774

Account Description	Amounts
0810 Nonspendable Fund Balance	2,909,647
0820 Restricted Fund Balance	195,935
0830 Committed Fund Balance	6,450,515
0840 Assigned Fund Balance	1,570,000
0850 Unassigned Fund Balance	1,886,158
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,906,673
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$13,262,255