

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

\_\_\_\_\_  
President of the Board - Original Signature Required\_\_\_\_\_  
Date\_\_\_\_\_  
Secretary of the Board - Original Signature Required\_\_\_\_\_  
Date\_\_\_\_\_  
Chief School Administrator - Original Signature Required\_\_\_\_\_  
Date\_\_\_\_\_  
Tim Stanton\_\_\_\_\_  
Contact Person

(717)642-2025

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Telephone\_\_\_\_\_  
Extension\_\_\_\_\_  
stantont@fairfield.k12.pa.us\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Fairfield Area SD	COUNTY : Adams	AUN : 112013054
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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 ☐

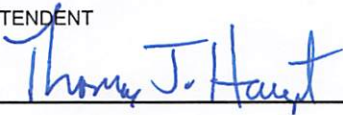
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$22809555
Ending Unassigned Fund Balance	\$1384108
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.06%

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 6-28-2023
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DUE DATE: AUGUST 15, 2023

Printed 6/28/2023 11:48:10 AM

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

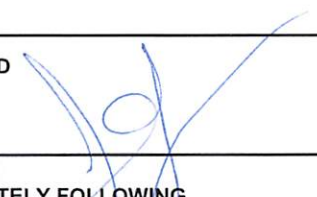
24 PS 6-687(a)(1)

(03/2006)

School District Name : Fairfield Area SD	County : Adams	AUN Number : 112013054
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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 5/22/2023
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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>
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.	These are funds to meet cash flow requirements
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	These are funds committed by Board action for future projects
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	These are funds assigned for future projects

<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	2,284	
0820 Restricted Fund Balance	18,000	
0830 Committed Fund Balance	2,748,765	
0840 Assigned Fund Balance	6,175,716	
0850 Unassigned Fund Balance	887,217	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$9,811,698</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	12,799,168	
7000 Revenue from State Sources	7,874,378	
8000 Revenue from Federal Sources	530,580	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$21,204,126</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$31,015,824</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	9,465,868
6112 Interim Real Estate Taxes	59,725
6113 Public Utility Realty Taxes	11,500
6114 Payments in Lieu of Current Taxes - State / Local	15,520
6150 Current Act 511 Taxes - Proportional Assessments	2,570,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	280,000
6500 Earnings on Investments	35,000
6700 Revenues from LEA Activities	39,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	205,000
6910 Rentals	7,500
6920 Contributions and Donations from Private Sources	35,055
6940 Tuition from Patrons	65,000
6980 Revenue from Community Services Activities	10,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$12,799,168</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	4,100,089
7160 Tuition for Orphans Subsidy	7,500
7220 Vocational Education	5,000
7271 Special Education funds for School-Aged Pupils	713,993
7311 Pupil Transportation Subsidy	440,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	5,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	16,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	16,000
7340 State Property Tax Reduction Allocation	579,419
7360 Safe Schools	181,958
7505 Ready to Learn Block Grant	147,924
7810 State Share of Social Security and Medicare Taxes	308,116
7820 State Share of Retirement Contributions	1,352,879
<b>REVENUE FROM STATE SOURCES</b>	<b>\$7,874,378</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	121,824
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	24,223
8517 Title IV - 21st Century Schools	10,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	374,533
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$530,580</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>21,204,126</b>

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,465,868	
Amount of Tax Relief for Homestead Exclusions	<u>\$579,419</u>	
Total Approx. Tax Revenue:	\$10,045,287	
Approx. Tax Levy for Tax Rate Calculation:	\$10,551,820	
	Adams	Total

2022-23 Data		
a. Assessed Value	\$902,318,900	\$902,318,900
b. Real Estate Mills	11.1305	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$675,657,323	\$675,657,323
d. Assessed Value	\$911,549,200	\$911,549,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$10,043,261	\$10,043,261
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$10,043,261	\$10,043,261
(f Total * g)		
i. Base Mills Subject to Index	11.1305	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.92065%	94.92065%
k. Tax Levy Needed	\$10,551,820	\$10,551,820
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	11.5757	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$10,551,820	\$10,551,820
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,972,401
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,465,868
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,465,868	
Amount of Tax Relief for Homestead Exclusions	<u>\$579,419</u>	
Total Approx. Tax Revenue:	\$10,045,287	
Approx. Tax Levy for Tax Rate Calculation:	\$10,551,820	
	Adams	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	11.6647	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$10,632,948	\$10,632,948
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	\$19,924.00	
Number of Homestead/Farmstead Properties	2514	2514
Median Assessed Value of Homestead Properties		\$225,200

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$9,465,868
Amount of Tax Relief for Homestead Exclusions	<u>\$579,419</u>
Total Approx. Tax Revenue:	\$10,045,287
Approx. Tax Levy for Tax Rate Calculation:	\$10,551,820
	Adams
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$579,419	Lowering RE Tax Rate	\$0	\$579,419
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$579,419

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Adams	911,549,200	11.5757	10,551,820				94.92065%	
<b>Totals:</b>	<b>911,549,200</b>		<b>10,551,820</b>	-	579,419	=	9,972,401	X 94.92065% = 9,465,868
				<u>Rate</u>				<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00				0
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			\$0.00	\$0.00		0	0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00		0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00		0	0
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>							<b>0</b>	<b>0</b>
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%		2,300,000	2,300,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		250,000	250,000
6154	Current Act 511 Amusement Taxes			4.000%	0.000%		20,000	20,000
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>2,570,000</b>	<b>2,570,000</b>
<b>Total Act 511, Current Taxes</b>								<b>2,570,000</b>
<b>Act 511 Tax Limit --&gt;</b>					<b>675,657,323</b>	<b>X</b>	<b>12</b>	<b>8,107,888</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>									
	Adams	11.1305	11.5757	4.00%	Yes	4.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6154	Current Act 511 Amusement Taxes	4.000%	4.000%	0.00%	Yes	4.8%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,959,875
1200 Special Programs - Elementary / Secondary	2,926,513
1300 Vocational Education	843,987
1400 Other Instructional Programs - Elementary / Secondary	45,000
<b>Total Instruction</b>	<b>\$11,775,375</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	594,193
2200 Support Services - Instructional Staff	525,288
2300 Support Services - Administration	1,655,957
2400 Support Services - Pupil Health	301,954
2500 Support Services - Business	496,522
2600 Operation and Maintenance of Plant Services	3,425,877
2700 Student Transportation Services	1,056,469
2800 Support Services - Central	472,725
2900 Other Support Services	2,019
<b>Total Support Services</b>	<b>\$8,531,004</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	653,631
<b>Total Operation of Non-Instructional Services</b>	<b>\$653,631</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,849,545
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,849,545</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$22,809,555</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	4,254,973
200 Personnel Services - Employee Benefits	2,442,431
300 Purchased Professional and Technical Services	240,404
400 Purchased Property Services	3,525
500 Other Purchased Services	883,796
600 Supplies	128,661
700 Property	700
800 Other Objects	5,385
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,959,875</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	957,206
200 Personnel Services - Employee Benefits	530,631
300 Purchased Professional and Technical Services	1,093,212
500 Other Purchased Services	233,364
600 Supplies	101,700
700 Property	7,000
800 Other Objects	3,400
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,926,513</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	402,071
200 Personnel Services - Employee Benefits	268,492
400 Purchased Property Services	860
500 Other Purchased Services	153,641
600 Supplies	18,623
700 Property	300
<b>Total Vocational Education</b>	<b>\$843,987</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	35,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$45,000</b>
<b>Total Instruction</b>	<b>\$11,775,375</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	322,791
200 Personnel Services - Employee Benefits	217,113
300 Purchased Professional and Technical Services	42,680
500 Other Purchased Services	400
600 Supplies	10,609
800 Other Objects	600
<b>Total Support Services - Students</b>	<b>\$594,193</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	233,141

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Description	Amount
200 Personnel Services - Employee Benefits	206,099
300 Purchased Professional and Technical Services	56,850
400 Purchased Property Services	500
500 Other Purchased Services	6,610
600 Supplies	21,288
800 Other Objects	800
Total Support Services - Instructional Staff	\$525,288
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	789,279
200 Personnel Services - Employee Benefits	485,818
300 Purchased Professional and Technical Services	190,610
400 Purchased Property Services	3,250
500 Other Purchased Services	129,400
600 Supplies	32,400
800 Other Objects	25,200
Total Support Services - Administration	\$1,655,957
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	87,296
200 Personnel Services - Employee Benefits	69,878
300 Purchased Professional and Technical Services	142,000
600 Supplies	2,650
800 Other Objects	130
Total Support Services - Pupil Health	\$301,954
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	178,838
200 Personnel Services - Employee Benefits	107,794
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	7,500
500 Other Purchased Services	1,450
600 Supplies	39,040
800 Other Objects	160,900
Total Support Services - Business	\$496,522
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	447,583
200 Personnel Services - Employee Benefits	294,435
300 Purchased Professional and Technical Services	83,735
400 Purchased Property Services	235,900
500 Other Purchased Services	30,000
600 Supplies	333,175
700 Property	2,000,549
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$3,425,877
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	10,099
200 Personnel Services - Employee Benefits	4,645

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	1,026,400
600 Supplies	5,025
800 Other Objects	300
<b>Total Student Transportation Services</b>	<b>\$1,056,469</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	131,063
200 Personnel Services - Employee Benefits	64,110
300 Purchased Professional and Technical Services	55,000
500 Other Purchased Services	7,000
600 Supplies	5,000
700 Property	209,752
800 Other Objects	800
<b>Total Support Services - Central</b>	<b>\$472,725</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	2,019
<b>Total Other Support Services</b>	<b>\$2,019</b>
<b>Total Support Services</b>	<b>\$8,531,004</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	254,902
200 Personnel Services - Employee Benefits	123,975
300 Purchased Professional and Technical Services	67,200
400 Purchased Property Services	19,000
500 Other Purchased Services	57,700
600 Supplies	108,355
700 Property	1,200
800 Other Objects	21,299
<b>Total Student Activities</b>	<b>\$653,631</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$653,631</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	739,545
900 Other Uses of Funds	1,110,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,849,545</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,849,545</b>
<b>TOTAL EXPENDITURES</b>	<b>\$22,809,555</b>



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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	9,030,000	7,424,571
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	87,500	87,500
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	300,000
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	69,000	69,000
Permanent Fund		
Total Cash and Short-Term Investments	\$9,486,500	\$7,881,071

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		

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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	\$9,486,500	\$7,881,071

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	20,570,000	19,580,000
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 General Fund</b>	<b>\$20,570,000</b>	<b>\$19,580,000</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>		

LEA : 112013054     Fairfield Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</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 Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</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 Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects 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 Capital Projects Fund</b>		
<b>Debt Service 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 Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations 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 Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations 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 Child Care Operations Fund</b>		
<b>Other Enterprise 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 Enterprise Funds</b>		
<b>Internal Service 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 Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose 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 Private Purpose Trust Fund</b>		
<b>Investment 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 Investment Trust Fund</b>		
<b>Pension 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 Pension Trust Fund</b>		
<b>Activity 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 Activity Fund</b>		

<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>\$20,570,000</b>	<b>\$19,580,000</b>

<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	\$20,570,000	\$19,580,000



Account Description	Amounts
0810 Nonspendable Fund Balance	2,284
0820 Restricted Fund Balance	18,000
0830 Committed Fund Balance	1,551,445
0840 Assigned Fund Balance	5,270,716
0850 Unassigned Fund Balance	1,384,108
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,206,269
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,226,553