Class: 2

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval		
Date of Adoption of the General Fund Budget:		
Dec.	5/31/23 Date	
President of the Board - Original Signature Required	Date	
Natura & Warday	5/31/23	
Secretary of the Board - Original Signature Required	Date	
	- /	/
100/	Date 6/13	23
Chlef School Administrator Original Signature Required	Date	
Michael DeAngelis	(610)269-8460	Extn :11702
Contact Person	Telephone	Extension
mdeangelis@dasd.org		
Email Address		

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Downingtown Area SD	Chester	124152003

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)
ess 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

X

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

Total Budgeted Expenditures	\$273472206
Ending Unassigned Fund Balance	\$20553050
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.51%
he 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
	6/13/2023

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 :	County :	AUN Number :
Downingtown Area SD	Chester	124152003

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 DATE PRESIDENT DUE DATE: IMMEDIATELY FOLLOWING

IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

#### 2023-2024 Final General Fund Budget

# LEA : 124152003 Downingtown Area SD

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Val Number	Description	<u>Ju</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Co

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.

### **Justification**

Contingencies

Reserve funds up to 8% per law

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\$294,025,256

ΙΤΕΜ	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	21,877,776	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$21,3</u>	<u>877,776</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	209,993,181	
7000 Revenue from State Sources	59,859,299	
8000 Revenue from Federal Sources	1,795,000	
9000 Other Financing Sources	500,000	
Total Estimated Revenues And Other Financing Sources	<u>\$272,</u>	<u>147,480</u>

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

#### Amount

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REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	166,495,091
6112 Interim Real Estate Taxes	4,500,000
6113 Public Utility Realty Taxes	168,584
6140 Current Act 511 Taxes - Flat Rate Assessments	235,000
6150 Current Act 511 Taxes - Proportional Assessments	26,748,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,100,000
6500 Earnings on Investments	4,150,000
6700 Revenues from LEA Activities	2,020,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,861,326
6910 Rentals	420,000
6940 Tuition from Patrons	100,000
6970 Services Provided Other Funds	30,000
6990 Refunds and Other Miscellaneous Revenue	165,180
REVENUE FROM LOCAL SOURCES	\$209,993,181
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	17,701,196
7112 Basic Education Funding-Social Security	4,549,127
7160 Tuition for Orphans Subsidy	120,000
7271 Special Education funds for School-Aged Pupils	6,845,479
7311 Pupil Transportation Subsidy	2,850,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	500,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	598,250
7330 Health Services (Medical, Dental, Nurse, Act 25)	307,464
7340 State Property Tax Reduction Allocation	4,770,678
7501 PA Accountability Grants	264,742
7505 Ready to Learn Block Grant	610,227
7820 State Share of Retirement Contributions	20,742,136
REVENUE FROM STATE SOURCES	\$59,859,299
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	310,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	160,000
8516 Title III - Language Instruction for English Learners and Immigrant Students	35,000
8517 Title IV - 21st Century Schools	20,000

#### LEA : 124152003 Downingtown Area SD

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REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	370,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	900,000
REVENUE FROM FEDERAL SOURCES	\$1,795,000
OTHER FINANCING SOURCES 9400 Sale of or Compensation for Loss of Fixed Assets	500,000
OTHER FINANCING SOURCES	\$500,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	272,147,480

<u>Amount</u>

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#### Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act	1 Index (current): 4.1%		
Cal	culation Method:	Rate	
Apr	rox. Tax Revenue from RE Taxes:	\$166,495,091	
	ount of Tax Relief for Homestead Exclusions	<u>\$4,770,678</u>	
	al Approx. Tax Revenue:	\$171,265,769	
	rox. Tax Levy for Tax Rate Calculation:	\$178,203,064	
		Chester	Total
	2022-23 Data		
	a. Assessed Value	\$5,865,000,000	\$5,865,000,000
	b. Real Estate Mills	28.5580	
I.	2023-24 Data		
	c. 2021 STEB Market Value	\$9,384,850,776	\$9,384,850,776
	d. Assessed Value	\$6,028,928,335	\$6,028,928,335
	e. Assessed Value of New Constr/ Renov	\$0	\$0
	2022-23 Calculations		
	f. 2022-23 Tax Levy	\$167,492,670	\$167,492,670
	(a * b)		
	2023-24 Calculations		
П.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2022-23 Tax Levy	\$167,492,670	\$167,492,670
	(f Total * g)		
	i. Base Mills Subject to Index	28.5580	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
	k. Tax Levy Needed	\$178,203,064	\$178,203,064
	(Approx. Tax Levy * g)		
	I. 2023-24 Real Estate Tax Rate	29.5580	
Ш.	(k / d * 1000)		
	m. Tax Levy Generated by Mills	\$178,203,064	\$178,203,064
	(I / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		\$173,432,386
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		\$166,495,091
	(n * Est. Pct. Collection)		Page 8

2023	-2024 Final General Fund Budget		
AUN	: 124152003 Downingtown Area SD		Multi-County Rebala
Printe	ed 6/14/2023 3:20:28 PM		
Act 1	Index (current): 4.1%		
Calcu	llation Method:	Rate	
Appro	ox. Tax Revenue from RE Taxes:	\$166,495,091	
Amou	unt of Tax Relief for Homestead Exclusions	<u>\$4,770,678</u>	
Total	Approx. Tax Revenue:	\$171,265,769	
Appro	ox. Tax Levy for Tax Rate Calculation:	\$178,203,064	
		Chester	Total
I	ndex Maximums		
	p. Maximum Mills Based On Index	29.7288	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	\$179,232,805	\$179,232,805
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If I > p Then No)		
	t. Tax Levy In Excess of Index	\$0	\$O
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	\$0	\$O
	(t * Est. Pct. Collection)		

Ir	formation Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	\$8,591.00	
v.	Number of Homestead/Farmstead Properties	18821	18821
	Median Assessed Value of Homestead Properties		\$190,000

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					Real Estate Tax Rate (RETR) Report
AUN: 124152003 Downingtown Area SD			Multi-County Rebalancir	ng Based on Methodolo	bgy of Section 672.1 of School Code
Printed 6/14/2023 3:20:28 PM Act 1 Index (current): 4.1% Calculation Method:	Rate				Page - 3 of 3
Approx. Tax Revenue from RE Taxes: Amount of Tax Relief for Homestead Exclusions Total Approx. Tax Revenue: Approx. Tax Levy for Tax Rate Calculation:	\$166,495,091 <u>\$4,770,678</u> \$171,265,769 \$178,203,064 Chester		Total		
State Property Tax Reduction Allocation used for: Home Prior Year State Property Tax Reduction Allocation used Amount of Tax Relief from State/Local Sources		\$4,770,678 \$0	Lowering RE Tax Rate	\$0	\$4,770,678 \$0 <b>\$4,770,678</b>

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## Local Education Agency Tax Data REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

### Page - 1 of 1

#### CODE

6111 <u>Curre</u>	ent Real Estate Taxes		Amount of Tax		us Homestead	Net Tax Revenue
County Nam	ne Taxable Assessed Value Real Estate Mills Tax Levy Ge	enerated by Mills	Homestead E	xclusions Exclu	usions Percent Co	llected Generated By Mills
Chester	6,028,928,335 29.5580	178,203,064			96.	00000%
Totals:	6,028,928,335	178,203,064	-	4,770,678 =	173,432,386 X 96.	00000% = 166,495,091
			Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679					
	· · · · · · · · · · · · · · · · · · ·		\$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments		Rate	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	Estimated Revenue
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		\$5.00	\$0.00	235,000	235,000
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				235,000	235,000
6150	Current Act 511 Taxes – Proportional Assessments		Rate	Add'l Rate (if appl.)	<u>Tax Levy</u>	Estimated Revenue
6151	Current Act 511 Earned Income Taxes		0.500%	0.000%	22,248,000	22,248,000
6152	Current Act 511 Occupation Taxes		0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes		0.500%	0.000%	4,500,000	4,500,000
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
6159	Current Act 511 Taxes, Other Proportional Assessments		0	0		0
	Total Current Act 511 Taxes – Proportional Assessments	\$	-	-	26,748,000	26,748,000
	Total Act 511, Current Taxes				, 10,000	26,983,000
		Act 511 T	۲ax Limit>	9,384,850,77	'6 X 12	112,618,209
				Market Valu	e Mills	(511 Limit)

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Тах		Tax Rate Charged in:		Percent Less than		Additional Tax Rate Charged in:		Percent	Less than	
Functio n	Description	2022-23 (Rebalanced)	2023-24	Change in Rate	or equal to Index	Index	2022-23 (Rebalanced)	2023-24	Change in Rate	or equal to Index
6111	Current Real Estate Taxes									
	Chester	28.5580	29.5580	3.51%	Yes	4.1%				
Curr	ent Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
Curr	ent Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

#### 2023-2024 Final General Fund Budget

LEA : 124152003 Downingtown Area SD	
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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	119,060,037
1200 Special Programs - Elementary / Secondary	40,542,847
1300 Vocational Education	7,792,743
1400 Other Instructional Programs - Elementary / Secondary 1500 Nonpublic School Programs	1,933,600
Total Instruction	12,000 <b>\$169,341,227</b>
2000 Support Services	ψ100,0 <del>4</del> 1,221
2100 Support Services - Students	12,101,139
2200 Support Services - Instructional Staff	8,356,284
2300 Support Services - Administration	15,141,766
2400 Support Services - Pupil Health	3,932,417
2500 Support Services - Business	2,580,098
2600 Operation and Maintenance of Plant Services	17,009,458
2700 Student Transportation Services	12,880,171
2800 Support Services - Central 2900 Other Support Services	6,354,591
	95,000
Total Support Services	\$78,450,924
3000 Operation of Non-Instructional Services	
3200 Student Activities 3300 Community Services	4,236,934
Total Operation of Non-Instructional Services	170,921 <b>\$4,407,855</b>
4000 Facilities Acquisition, Construction and Improvement Services	¢ 1, 101,000
4000 Facilities Acquisition, Construction and Improvement Services	286,000
Total Facilities Acquisition, Construction and Improvement Services	\$286,000
5000 Other Expenditures and Financing Uses	+,
5100 Debt Service / Other Expenditures and Financing Uses	8,010,000
5200 Interfund Transfers - Out	9,226,200
5900 Budgetary Reserve	3,750,000
Total Other Expenditures and Financing Uses	\$20,986,200
Total Estimated Expenditures and Other Financing Uses	\$273,472,206

162,000

36,900

2023-2024 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA : 124152003 Downingtown Area SD	
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Description	Amount
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	67,532,744
200 Personnel Services - Employee Benefits	44,266,995
300 Purchased Professional and Technical Services	1,824,300
400 Purchased Property Services	486,351
500 Other Purchased Services 600 Supplies	2,376,200
800 Other Objects	2,354,743 218,704
Total Regular Programs - Elementary / Secondary	\$119,060,037
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,663,548
200 Personnel Services - Employee Benefits	10,165,451
300 Purchased Professional and Technical Services	8,004,558
500 Other Purchased Services	3,185,450
600 Supplies	394,140
700 Property 800 Other Objects	76,500
Total Special Programs - Elementary / Secondary	53,200 <b>\$40,542,847</b>
1300 Vocational Education	
100 Personnel Services - Salaries	2,722,481
200 Personnel Services - Employee Benefits	1,626,396
400 Purchased Property Services	8,400
500 Other Purchased Services	3,239,500
600 Supplies	194,931
800 Other Objects	1,035
Total Vocational Education	\$7,792,743
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits	981,722
300 Purchased Professional and Technical Services	526,078 174,300
500 Other Purchased Services	228,500
600 Supplies	23,000
Total Other Instructional Programs - Elementary / Secondary	\$1,933,600
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	12,000
Total Nonpublic School Programs	\$12,000
Total Instruction	\$169,341,227
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	7,106,935
200 Personnel Services - Employee Benefits	4,476,527

200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 500 Other Purchased Services Page 14

2,693,640

153,000

LEA : 124152003 Downingtown Area SD	
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Description	<u>Amount</u>
600 Supplies	104,688
800 Other Objects	214,089
Total Support Services - Students	\$12,101,139
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	4,481,210
200 Personnel Services - Employee Benefits	3,183,072
300 Purchased Professional and Technical Services 400 Purchased Property Services	462,366
500 Other Purchased Services	500 159,797
600 Supplies	54,479
800 Other Objects	14,860
Total Support Services - Instructional Staff	\$8,356,284
2300 Support Services - Administration	
100 Personnel Services - Salaries	7,693,964
200 Personnel Services - Employee Benefits	5,386,237
300 Purchased Professional and Technical Services	1,417,238
400 Purchased Property Services	13,555
500 Other Purchased Services	198,047
600 Supplies 800 Other Objects	216,147
Total Support Services - Administration	216,578 <b>\$15,141,766</b>
2400 <u>Support Services - Pupil Health</u>	•••••••••
100 Personnel Services - Salaries	1,682,318
200 Personnel Services - Employee Benefits	991,799
300 Purchased Professional and Technical Services	1,231,100
500 Other Purchased Services	750
600 Supplies	26,450
Total Support Services - Pupil Health	\$3,932,417
2500 Support Services - Business	
100 Personnel Services - Salaries	1,376,423
200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services	846,775
400 Purchased Professional and Technical Services	130,000
500 Other Purchased Services	70,000 900
600 Supplies	80,000
800 Other Objects	76,000
Total Support Services - Business	\$2,580,098
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	6,081,409
200 Personnel Services - Employee Benefits	4,423,309
300 Purchased Professional and Technical Services	1,126,577
400 Purchased Property Services 500 Other Purchased Services	2,053,023
	478,500

600 Supplies

700 Property

2023-2024 Final General Fund Budget

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#### LEA : 124152003 Downingtown Area SD

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Description	Amount
Total Operation and Maintenance of Plant Services	\$17,009,458
2700 Student Transportation Services	
100 Personnel Services - Salaries	321,528
200 Personnel Services - Employee Benefits	191,256
400 Purchased Property Services	35,000
500 Other Purchased Services	12,227,308
600 Supplies	49,000
700 Property	54,539
800 Other Objects	1,540 <b>\$12,880,171</b>
Total Student Transportation Services	\$12,000,171
2800 Support Services - Central	
100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits	2,487,920
300 Purchased Professional and Technical Services	1,721,019 272.908
400 Purchased Property Services	3272,908
500 Other Purchased Services	211,950
600 Supplies	1,319.004
800 Other Objects	14,525
Total Support Services - Central	\$6,354,591
2900 Other Support Services	
500 Other Purchased Services	95,000
Total Other Support Services	\$95,000
Total Support Services	\$78,450,924
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	2,063,611
200 Personnel Services - Employee Benefits	918,935
300 Purchased Professional and Technical Services	358,200
400 Purchased Property Services	86,750
500 Other Purchased Services	415,686
600 Supplies 700 Property	307,775
800 Other Objects	18,000 67,977
Total Student Activities	\$4,236,934
	\$4,230,934
3300 <u>Community Services</u>	40.000
100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits	49,200
600 Supplies	20,221 1,500
800 Other Objects	100.000

800 Other Objects 100,000 **Total Community Services** \$170,921 \$4,407,855 **Total Operation of Non-Instructional Services** 

4000 Facilities Acquisition, Construction and Improvement Services

4000 Facilities Acquisition, Construction and Improvement Services

LEA: 124152003 Downingtown Area SD       Printed State       Printed State	tail
DescriptionAmount300 Purchased Professional and Technical Services30,000400 Purchased Property Services30,000256,000256,000Total Facilities Acquisition, Construction and Improvement Services\$286,000Total Facilities Acquisition, Construction and Improvement Services\$286,0005000 Other Expenditures and Financing Uses\$286,000	ļ
300Purchased Professional and Technical Services30,000400Purchased Property Services256,000Total Facilities Acquisition, Construction and Improvement Services\$286,000Total Facilities Acquisition, Construction and Improvement Services\$286,0005000Other Expenditures and Financing Uses\$286,000	i 4
400 Purchased Property Services       256,000         Total Facilities Acquisition, Construction and Improvement Services       \$286,000         Total Facilities Acquisition, Construction and Improvement Services       \$286,000         5000 Other Expenditures and Financing Uses       \$286,000	ļ
Total Facilities Acquisition, Construction and Improvement Services       \$286,000         Total Facilities Acquisition, Construction and Improvement Services       \$286,000         5000 Other Expenditures and Financing Uses       \$286,000	ļ
Total Facilities Acquisition, Construction and Improvement Services       \$286,000         5000 Other Expenditures and Financing Uses	,
5000 Other Expenditures and Financing Uses	ŗ
	ļ
	ļ
5100 Debt Service / Other Expenditures and Financing Uses	,
800 Other Objects 2,379,000	I
900 Other Uses of Funds 5,631,000	I
Total Debt Service / Other Expenditures and Financing Uses \$8,010,000	ļ
5200 Interfund Transfers - Out	
900 Other Uses of Funds 9,226,200	
Total Interfund Transfers - Out \$9,226,200	
5900 Budgetary Reserve	
800 Other Objects 3,750,000	
Total Budgetary Reserve \$3,750,000	
Total Other Expenditures and Financing Uses \$20,986,200	
TOTAL EXPENDITURES \$273,472,206	

600,000

600,000

2023-2024 Final General Fund Budget		Schedule Of Cash And Investments (CAIN)
LEA : 124152003 Downingtown Area SD		
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Cash and Short-Term Investments	06/30/2023 Estimate	06/30/2024 Projection
General Fund	50,000,000	50,000,000
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	27,500,000	28,500,000
Other Capital Projects Fund	85,800,000	60,000,000
Debt Service Fund	4,000,000	4,000,000
Food Service / Cafeteria Operations Fund	4,000,000	4,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	20,000	20,000
Investment Trust Fund		
Pension Trust Fund		

Activity Fund

Other Agency Fund
Permanent Fund

Total Cash and Short-Term Investments	\$171,920,000	\$147,120,000
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

2023-2024 Final General Fund Budget		Schedule Of Cash And Investments (CAIN)
LEA : 124152003 Downingtown Area SD		
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Long-Term Investments	06/30/2023 Estimate	06/30/2024 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$171,920,000	\$147,120,000

Schedule Of	Indebtedness (DEBT)
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# 2023-2024 Final General Fund Budget

# LEA : 124152003 Downingtown Area SD

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Books Payable         66.137.662         56.488.09           0501         Books Payable         66.137.662         56.488.09           0501         Laces and Other Right To Use Obligations         3.000.000         3.000.000           0501         Accurulated Compensated Absences         3.000.000         3.000.000           0500         Other Non-Jernet Right To Use Obligations         17.000.000         17.000.000           0500         Other Non-Jernet Right Poyable         55.137.662         37.0959.000           0500         Books Payable         55.137.662         37.0959.000           0501         Books Payable         55.137.662         37.0959.000           0502         Books Payable         55.137.662         37.0959.000           0503         Laken an	Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
0500       Extended-Tem Financing Agreements Payable       3,000,000       3,000,000         0500       Authority Lesse Obligations       17,000,000       17,500,000         0500       Other Neutrine Labilities       17,000,000       17,500,000         0500       Neutrine Labilities       17,500,000       17,500,000         0500       Other Neutrine Labilities       17,500,000       17,500,000         0500       Detroite Payable       585,137,662       575,959,020         0500       Detroite Neutrine Labilities       1500       Second Other Right Neutrine Labilities         0500       Other Neutrine Labilities       1500       Second Other Right Neutrine Labilities       1500         0500       Other Neutrine Labilities       1500       Second Other Right Neutrine Labilities       1500         0500       Other Neutrine Labilities       1500       Second Other Right Neutrine Labilities       1500         0500       Other Neutrine Labilities       1500       Second Other Right Neutrine Labilities       1500	General Fund		
6539 Lease and Other Right To Use Obligations       3,000,000       3,000,000         0556 Authonity Lease Obligations       17,000,000       17,000,000         0590 Other Non-Temployment Benefits (OPEB)       17,000,000       17,000,000         0590 Other Non-Temployment Benefits (OPEB)       579,989,200         Public Purpose (Expandabe) Trust Fund       579,989,200         Public Purpose (Expandabe) Trust Fund       579,989,200         0500 Authonity Lease Obligations       579,989,200         0500 Autonity Lease Obligations       579,989,200         0501 Bonds Payable       570         0502 Extended-Tem Financing Agreements Payable       550         0503 Autonity Lease Obligations       579,989,200         0504 Accumulated Compensated Absences       570         0505 Autonity Lease Obligations       5	0510 Bonds Payable	65,137,662	59,498,029
0540 Accurulated Compensated Absences3,000,0003,000,0000550 Other Dest-Employment Benefits (OPEB)17,000,00017,500,0000560 Other Noncirrent Liabilities17,000,00017,500,000Total Ceneral Fund585,137,662579,998,029Public Purpose (Expendable) Trust Fund585,137,662579,998,0290500 Other Dost-Employment Benefits (OPEB)530 Lease and Other Right To Use Obligations555,57,662555,57,6620500 Autority Lease Obligations555,57,662555,57,662555,57,662555,57,6620500 Other Noncirrent Liabilities555,57,662555,57,662555,57,6620500 Other Noncirrent Liabilities555,57,672555,57,672555,57,6720500 Other Noncirrent Liabilities555,57,672555,572,672555,572,6720500 Other Noncirrent Liabilities555,572,672555,572,672555,572,6720500 Other Noncirrent Liabilities555,572,672555,572,672555,572,6720500 Other Noncirrent Liabilities555,572,672555,572,672555,572,6720500 Other Noncirrent Liabilities555,572,672555,572,672555,572,6720500 Other Noncirrent Liabilities555,572,672555,572,672	0520 Extended-Term Financing Agreements Payable		
696         0 Other Post-Employment Benefits (OPEB)         07,000,00         17	0530 Lease and Other Right To Use Obligations		
696         0 Other Post-Employment Benefits (OPEB)         07,000,00         17	0540 Accumulated Companyated Absences	3 000 000	3 000 000
639       Other Post-Employment Banelits (OPEB)       17,000,000       17,500,000         6399       Other Noncurrent Labilities       585,137,662       579,398,029         Potal General Fund       585,137,662       579,398,029         Potio       Bonds Payable       550       579,398,029         0500       Bonds Payable       550       550       579,398,029         0501       Bonds Payable       550       550       550       550       550         0502       Bonds Payable       550		3,000,000	3,000,000
obs9         Other Noncurrent Liabilities           Total General Fund         \$38,137,662         \$79,998,029           Public Purpose (Expendable) Trust Fund         S <ths< td=""><td></td><td>17,000,000</td><td>17 500 000</td></ths<>		17,000,000	17 500 000
Total General Fund       \$85,137,662       \$79,398,029         Public Purpose (Expendable) Trust Fund       0510       Bonds Payable       0520         0520       Extended-Term Financing Agreements Payable       0530       Lease and Other Right To Use Obligations       0540         0540       Accumulated Compensated Absences       0560       Authority Lease Obligations       0540         0550       Authority Lease Obligations       0540       Public Purpose (Expendable) Trust Fund         Other Comptroller-Approved Special Revenue Funds       0540       Accumulated Compensated Absences         0540       Accumulated Compensated Absences       0540       Activity Essence Advectores       0540         0550       Authority Lease Obligations       0540       Accumulated Compensated Absences       0550         0540       Accumulated Compensated Absences       0550       Athoteir School-Sponsored Extra Curricular Activ		17,000,000	17,500,000
Public Purpose (Expendable) Trust Fund         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0530       Lases and Other Right To Use Obligations         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0560       Other Comptonent 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       Use Obligations         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0560       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		\$85 137 662	\$79 998 029
0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0531       Lease and Other Right To Use Obligations         0540       Accumulated Compensated Absences         0559       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0579       Purpose (Expendable) Trus Tund         Other Comprolect-Approved Special Revenue Funds         Other Comprolect-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         05510       Autority Lease Obligations         0540       Noncurrent Liabilities         Total Vubitie Post-Employment Benefits (OPEB)         0551       Autority Lease Obligations         0552       Extended-Term Financing Agreements Payable         0540       Bonds Payable         0551       Lease and Other Right To Use Obligations		\$65,157,002	¥13,330,023
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)         0569       Other Noncurrent Liabilities <b>Total Public Purpose (Expendable) Trust Fund 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)         0570       Denotorrent Liabilities <b>Total Other Comptroller-Approved Special Revenue Funds Athority Lease</b> Obligations         0570       Lease and Other Right To Use Obligations         05710       Bondes Payable         05720 </td <td></td> <td></td> <td></td>			
0530       Lease and Other Right To Use Obligations         0554       Accumulated Compensated Absences         0555       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0590       Other Noncurrent Liabilities <b>Total Public Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds</b> 0510       Binds Payable         0520       Extended-Term Financing Agreements Payable         0530       Lease and Other Right To Use Obligations         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0540       Accumulated Compensated Absences         0550       Other Post-Employment Benefits (OPEB)         0550       Other Noncurrent Liabilities         Total Other Comptroller-Approved Special Revenue Funds         0550       Stato Revenue Funds         0550       Other Noncurrent Liabilities         Total Other Comptroller-Approved Special Revenue Funds         0550       Stato Revenue Funds         0550       Other Noncurrent Liabilities         0550       Other Noncurrent Liabilities         0550       Dender Payable         0550       Extended-Term Financing Agreements Payable <td></td> <td></td> <td></td>			
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         Athetic / School-Sponsored Extra Curricular Activities Fund         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0531       Bonds Payable         0540       Accumulated Compensated Absences         0541       School-Sponsored Extra Curricular Activities Fund         05420       Extended-Term Financing Agreements Payable         05320       Extended-Term Financing Agreements Payable         05330       Lease and Other Right To Use Obligations         0540 </td <td></td> <td></td> <td></td>			
0550       Authority Lease Obligations         0550       Other Post-Employment Benefits (OPEB)         0599       Other Noncurrent Liabilities             0510       Bonds Payable         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0520       Extended-Term Financing Agreements Payable         0520       Lease and Other Right To Use Obligations         0540       Aucumulated Compensated Absences         0550       Other Noncurrent Liabilities             0540       Bonds Payable             0550       Authority Lease Obligations         0550       Other Noncurrent Liabilities             0540       Authority Lease Obligations         0550       Other Noncurrent Liabilities             0540       Bonds Payable         0550       Other Noncurrent Liabilities             0540       Bonds Payable         0550       Extended-Term Financing Agreements Payable         0550       Extended-Term Financing Agreements Payable         0550       Authority Lease Obligations         0550       Authority Lease Obligations	USSU Lease and Other Right TO Use Obligations		
0560       Other Post-Employment Benefits (OPEB)         0599       Other Noncurrent Liabilities             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         0550       Other Post-Employment Benefits (OPEB)         0550       Stended-Term Financing Agreements Payable         0550       Other Post-Employment Benefits (OPEB)         0550       Lease and Other Right To Use Obligations         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0520       Extended-Term Financing Agreements Payable         0520       Lease and Other Right To Use Obligations         0530       Lease and Other Right To Use Obligations         0540       Accumulated Compensated Absences         0550<	0540 Accumulated Compensated Absences		
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         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0520       Extended-Term Financing Agreements Payable         0520       Extended-Term Financing Agreements Payable         0520       Extended Compensated Absences         0530       Lease and Other Right To Use Obligations         0540       Accumulated Compensated Absences         0550       Other Post-Employment Benefits (OPEB)         0560       Other Post-Employment Benefits (OPEB)         0560 <td>0550 Authority Lease Obligations</td> <td></td> <td></td>	0550 Authority Lease Obligations		
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 Comptroller-Approved Special Revenue Funds         Athletic / School-Sponsored Extra Curricular Activities Fund         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0510       Bonds Payable         0510       Bonds Payable         0510       Bonds Payable         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0520       Extended-Term Financing Agreements Payable         0530       Lease and Other Right To Use Obligations         0540       Accumulated Compensated Absences         0540       Accumulated Compensated Absences         0550       Other Post-Employment Benefits (OPEB)         0580       Other Post-Employment Benefits (OPEB)         0580       Other Noncurrent Liabilities </td <td>0560 Other Post-Employment Benefits (OPEB)</td> <td></td> <td></td>	0560 Other Post-Employment Benefits (OPEB)		
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 Nocurrent Liabilities         Total Other Comptroller-Approved Special Revenue Funds         Athletic / School-Sponsored Extra Curricular Activities Fund         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0511       Bonds Payable         0522       Extended-Term Financing Agreements Payable         0530       Lease and Other Right To Use Obligations         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0560       Other Post-Employment Benefits (OPEB)         0560       Other Noncurrent Liabilities	0599 Other Noncurrent Liabilities		
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 Comproller-Approved Special Revenue Funds         Athletic / School-Sponsored Extra Curricular Activities Fund         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0531       Lease and Other Right To Use Obligations         0540       Accumulated Compensated Absences         05510       Authority Lease Obligations         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0550       Authority Lease Obligations         0550       Authority Lease Obligations         0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0560       Other Post-Employment Benefits (OPEB)         0599       Other Nonc	Total Public Purpose (Expendable) Trust Fund		
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         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0560       Other Post-Employment Benefits (OPEB)         0560       Other Post-Employment Benefits (OPEB)         0569       Other Noncurrent Liabilities	Other Comptroller-Approved Special Revenue Funds		
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         0540 Accumulated Compensated Absences         0550 Authority Lease Obligations         0540 Accumulated Compensated Absences         0550 Authority Lease Obligations         0560 Other Post-Employment Benefits (OPEB)         0560 Other Noncurrent Liabilities	0510 Bonds Payable		
<ul> <li>Accumulated Compensated Absences</li> <li>Authority Lease Obligations</li> <li>Other Post-Employment Benefits (OPEB)</li> <li>Other Noncurrent Liabilities</li> </ul> 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 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities	0520 Extended-Term Financing Agreements Payable		
<ul> <li>Authority Lease Obligations</li> <li>Other Post-Employment Benefits (OPEB)</li> <li>Other Noncurrent Liabilities</li> </ul> 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 0550 Authority Lease Obligations 0550 Other Post-Employment Benefits (OPEB) 0559 Other Noncurrent Liabilities	0530 Lease and Other Right To Use Obligations		
<ul> <li>Authority Lease Obligations</li> <li>Other Post-Employment Benefits (OPEB)</li> <li>Other Noncurrent Liabilities</li> </ul> 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 0550 Authority Lease Obligations 0550 Other Post-Employment Benefits (OPEB) 0559 Other Noncurrent Liabilities	0540 Accumulated Compensated Absences		
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			
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			
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			
<ul> <li>bonds Payable</li> <li>bonds Payable</li></ul>	Total Other Comptroller-Approved Special Revenue Funds		
<ul> <li>0520 Extended-Term Financing Agreements Payable</li> <li>0530 Lease and Other Right To Use Obligations</li> <li>0540 Accumulated Compensated Absences</li> <li>0550 Authority Lease Obligations</li> <li>0560 Other Post-Employment Benefits (OPEB)</li> <li>0599 Other Noncurrent Liabilities</li> </ul>	Athletic / School-Sponsored Extra Curricular Activities Fund		
<ul> <li>0520 Extended-Term Financing Agreements Payable</li> <li>0530 Lease and Other Right To Use Obligations</li> <li>0540 Accumulated Compensated Absences</li> <li>0550 Authority Lease Obligations</li> <li>0560 Other Post-Employment Benefits (OPEB)</li> <li>0599 Other Noncurrent Liabilities</li> </ul>	0510 Bonds Payable		
0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities			
0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities	0530 Lease and Other Right To Use Obligations		
0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities			
0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities			
0599 Other Noncurrent Liabilities			
	Total Athletic / School-Sponsored Extra Curricular Activities Fund		

06/30/2024 Projection

06/30/2023 Estimate

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#### 2023-2024 Final General Fund Budget

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#### Long-Term Indebtedness

#### 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**

2023-2024 Final General Fund Budget		Schedule Of Indebte	∋dness (DEBT)
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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	16,000	16,000	
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			I
0599 Other Noncurrent Liabilities			
Total Food Service / Cafeteria Operations Fund	\$16,000	\$16,000	
Child Care Operations Fund			
0510 Bonds Payable			I
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**

# LEA : 124152003 Downingtown Area SD

#### Long-Term Indebtedness

#### 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**

06/30/2023 Estimate

06/30/2024 Projection

2023-2024 Final General Fund Budget		Schedule Of Indebtedness (DEBT)
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		_
Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$85,153,662	\$80,014,029
Total Long-Term indebtedness	φ0J,1J3,002	\$00,014,025

## 2023-2024 Final General Fund Budget

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Short-Term Payables	06/30/2023 Estimate	06/30/2024 Projection
General Fund	35,000,000	35,000,000
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	5,000,000	10,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	500,000
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		
Permanent Fund		
Total Short-Term Payables	\$40,500,000	\$45,500,000
TOTAL INDEBTEDNESS	\$125,653,662	\$125,514,029

2023-2024 Final General Fund Budget	Fund Balance Summary (FBS)
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	20,553,050
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$20,553,050
5900 Budgetary Reserve	3,750,000

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$24,303,050