

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

6-21-23

Date


Secretary of the Board - Original Signature Required

6-21-23

Date


Chief School Administrator - Original Signature Required

6-21-23

Date

Erik Zebley

Contact Person

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Extn :1300

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Penn-Delco SD	COUNTY : Delaware	AUN : 125236903
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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	\$71679378
Ending Unassigned Fund Balance	\$4979645
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.94%

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

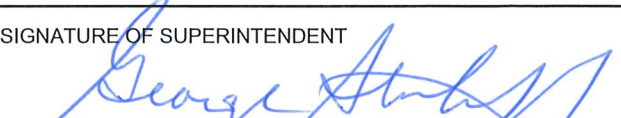
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-21-23
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DUE DATE: AUGUST 15, 2023

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Penn-Delco SD	County : Delaware	AUN Number : 125236903
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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 4/26/2023
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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.	Reserved for extraordinary, unplanned expense
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.	Unassigned fund balance is reserved as sound financial practice
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds have been committed by the Board of School Directors to fund the increase in pension costs, debt service stabilization, and future capital 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.	Assigned fund balance supports the technology needs of the school district and non-recurring capital expenditures

<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	50,221	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	8,086,982	
0840 Assigned Fund Balance	4,529,270	
0850 Unassigned Fund Balance	5,309,709	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$17,925,961</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	50,710,046	
7000 Revenue from State Sources	19,638,268	
8000 Revenue from Federal Sources	501,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$70,849,314</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$88,775,275</u>

LEA : 125236903 Penn-Delco SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	44,454,146
6112 Interim Real Estate Taxes	70,000
6113 Public Utility Realty Taxes	41,000
6150 Current Act 511 Taxes - Proportional Assessments	4,124,870
6400 Delinquencies on Taxes Levied / Assessed by the LEA	988,530
6500 Earnings on Investments	260,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	580,000
6910 Rentals	22,000
6920 Contributions and Donations from Private Sources	2,000
6940 Tuition from Patrons	20,000
6980 Revenue from Community Services Activities	15,000
6990 Refunds and Other Miscellaneous Revenue	102,500
REVENUE FROM LOCAL SOURCES	\$50,710,046
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,253,913
7112 Basic Education Funding-Social Security	1,180,309
7271 Special Education funds for School-Aged Pupils	2,337,107
7311 Pupil Transportation Subsidy	500,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	984,310
7330 Health Services (Medical, Dental, Nurse, Act 25)	70,000
7340 State Property Tax Reduction Allocation	1,662,563
7505 Ready to Learn Block Grant	354,943
7820 State Share of Retirement Contributions	5,295,123
REVENUE FROM STATE SOURCES	\$19,638,268
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	362,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	74,000
8517 Title IV - 21st Century Schools	15,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
REVENUE FROM FEDERAL SOURCES	\$501,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	70,849,314

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$44,454,146	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,662,563</u>	
Total Approx. Tax Revenue:	\$46,116,709	
Approx. Tax Levy for Tax Rate Calculation:	\$47,968,965	
	Delaware	Total

2022-23 Data		
a. Assessed Value	\$2,508,524,287	\$2,508,524,287
b. Real Estate Mills	18.2329	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$2,062,812,513	\$2,062,812,513
d. Assessed Value	\$2,512,806,063	\$2,512,806,063
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$45,737,672	\$45,737,672
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$45,737,672	\$45,737,672
(f Total * g)		
i. Base Mills Subject to Index	18.2329	
(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	\$47,968,965	\$47,968,965
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	19.0898	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$47,968,965	\$47,968,965
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$46,306,402
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$44,454,146
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$44,454,146	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,662,563</u>	
Total Approx. Tax Revenue:	\$46,116,709	
Approx. Tax Levy for Tax Rate Calculation:	\$47,968,965	
	Delaware	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.1445	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$48,106,416	\$48,106,416
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	\$12,280.00	
Number of Homestead/Farmstead Properties	7130	7130
Median Assessed Value of Homestead Properties		\$211,785

Act 1 Index (current): 5.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$44,454,146
Amount of Tax Relief for Homestead Exclusions	<u>\$1,662,563</u>
Total Approx. Tax Revenue:	\$46,116,709
Approx. Tax Levy for Tax Rate Calculation:	\$47,968,965
	Delaware
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,662,563	Lowering RE Tax Rate	\$0	\$1,662,563
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,662,563

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>		
Delaware	2,512,806,063	19.0898	47,968,965				96.00000%		
Totals:				2,512,806,063	47,968,965	-	1,662,563	=	46,306,402 X 96.00000% = 44,454,146
				<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		
Total Current Act 511 Taxes – Flat Rate Assessments						0	0		
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			0.500%	0.000%	3,475,000	3,475,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	649,870	649,870		
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						4,124,870	4,124,870		
Total Act 511, Current Taxes							4,124,870		
Act 511 Tax Limit -->				2,062,812,513	X	12	24,753,750		
				Market Value		Mills	(511 Limit)		

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>									
	Delaware	18.2329	19.0898	4.70%	Yes	5.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	28,676,035
1200 Special Programs - Elementary / Secondary	11,079,191
1300 Vocational Education	853,351
1400 Other Instructional Programs - Elementary / Secondary	90,906
1500 Nonpublic School Programs	19,000
1600 Adult Education Programs	2,000
Total Instruction	\$40,720,483
2000 Support Services	
2100 Support Services - Students	2,734,014
2200 Support Services - Instructional Staff	2,519,452
2300 Support Services - Administration	4,391,497
2400 Support Services - Pupil Health	891,664
2500 Support Services - Business	1,079,750
2600 Operation and Maintenance of Plant Services	5,579,342
2700 Student Transportation Services	4,059,114
2800 Support Services - Central	2,002,204
2900 Other Support Services	44,131
Total Support Services	\$23,301,168
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,149,468
3300 Community Services	260,759
Total Operation of Non-Instructional Services	\$1,410,227
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,847,500
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$6,247,500
Total Estimated Expenditures and Other Financing Uses	\$71,679,378

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,953,261
200 Personnel Services - Employee Benefits	9,401,331
300 Purchased Professional and Technical Services	1,042,000
400 Purchased Property Services	90,200
500 Other Purchased Services	926,530
600 Supplies	1,257,153
800 Other Objects	5,560
Total Regular Programs - Elementary / Secondary	\$28,676,035
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,351,180
200 Personnel Services - Employee Benefits	2,207,453
300 Purchased Professional and Technical Services	2,962,995
400 Purchased Property Services	185,601
500 Other Purchased Services	2,275,812
600 Supplies	96,150
Total Special Programs - Elementary / Secondary	\$11,079,191
1300 <u>Vocational Education</u>	
500 Other Purchased Services	853,351
Total Vocational Education	\$853,351
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	81,000
400 Purchased Property Services	2,500
500 Other Purchased Services	7,406
Total Other Instructional Programs - Elementary / Secondary	\$90,906
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	19,000
Total Nonpublic School Programs	\$19,000
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	500
600 Supplies	1,500
Total Adult Education Programs	\$2,000
Total Instruction	\$40,720,483
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,520,552
200 Personnel Services - Employee Benefits	1,021,837
300 Purchased Professional and Technical Services	160,500
400 Purchased Property Services	825
500 Other Purchased Services	1,900
600 Supplies	25,400
800 Other Objects	3,000

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$2,734,014
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,291,368
200 Personnel Services - Employee Benefits	1,063,174
300 Purchased Professional and Technical Services	68,500
500 Other Purchased Services	21,740
600 Supplies	68,470
800 Other Objects	6,200
Total Support Services - Instructional Staff	\$2,519,452
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,308,717
200 Personnel Services - Employee Benefits	1,438,440
300 Purchased Professional and Technical Services	393,500
500 Other Purchased Services	96,840
600 Supplies	99,340
800 Other Objects	54,660
Total Support Services - Administration	\$4,391,497
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	462,217
200 Personnel Services - Employee Benefits	290,412
300 Purchased Professional and Technical Services	117,525
400 Purchased Property Services	150
500 Other Purchased Services	1,200
600 Supplies	20,160
Total Support Services - Pupil Health	\$891,664
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	626,717
200 Personnel Services - Employee Benefits	405,383
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	22,800
500 Other Purchased Services	1,150
600 Supplies	7,200
800 Other Objects	9,000
Total Support Services - Business	\$1,079,750
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,980,657
200 Personnel Services - Employee Benefits	1,278,875
300 Purchased Professional and Technical Services	167,000
400 Purchased Property Services	428,100
500 Other Purchased Services	370,290
600 Supplies	1,293,720
700 Property	60,000
800 Other Objects	700
Total Operation and Maintenance of Plant Services	\$5,579,342

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,116,909
200 Personnel Services - Employee Benefits	947,460
300 Purchased Professional and Technical Services	376,500
500 Other Purchased Services	205,000
600 Supplies	411,225
800 Other Objects	2,020
Total Student Transportation Services	\$4,059,114
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	870,517
200 Personnel Services - Employee Benefits	606,797
300 Purchased Professional and Technical Services	283,290
400 Purchased Property Services	25,500
500 Other Purchased Services	10,750
600 Supplies	148,000
700 Property	50,000
800 Other Objects	7,350
Total Support Services - Central	\$2,002,204
2900 <u>Other Support Services</u>	
500 Other Purchased Services	44,131
Total Other Support Services	\$44,131
Total Support Services	\$23,301,168
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	595,597
200 Personnel Services - Employee Benefits	250,691
300 Purchased Professional and Technical Services	148,780
400 Purchased Property Services	9,900
500 Other Purchased Services	22,950
600 Supplies	89,725
800 Other Objects	31,825
Total Student Activities	\$1,149,468
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	70,000
200 Personnel Services - Employee Benefits	29,929
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	37,000
500 Other Purchased Services	96,000
600 Supplies	21,830
Total Community Services	\$260,759
Total Operation of Non-Instructional Services	\$1,410,227
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	

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<u>Description</u>	<u>Amount</u>
800 Other Objects	2,557,500
900 Other Uses of Funds	3,290,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,847,500
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$6,247,500
TOTAL EXPENDITURES	\$71,679,378

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	9,000,000	9,000,000
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	600,000	600,000
Other Capital Projects Fund	200,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	15,000	15,000
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$10,065,000	\$9,865,000

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		

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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	\$10,065,000	\$9,865,000

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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	84,000,000	82,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	125,000	125,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,745,000	1,755,000
0599 Other Noncurrent Liabilities	2,350,000	2,350,000
Total General Fund	\$88,220,000	\$86,230,000
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	\$88,220,000	\$86,230,000

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<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	8,500,000	8,500,000
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	50,000	
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	\$8,550,000	\$8,500,000
TOTAL INDEBTEDNESS	\$96,770,000	\$94,730,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	50,221
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,586,982
0840 Assigned Fund Balance	4,529,270
0850 Unassigned Fund Balance	4,979,645
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$17,095,897
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$17,546,118