

Proposed Final Budget 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

Robert W Cochran

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Extn :7106

Contact Person

Telephone

Extension

rcochran@haverfordsd.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Haverford Township SD	COUNTY : Delaware	AUN : 125234502
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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	\$148211810
Ending Unassigned Fund Balance	\$11856944
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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

Yes No

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2023

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Haverford Township SD	County : Delaware	AUN Number : 125234502
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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
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is set aside to cover items that are difficult to accurately predict, including state revenues, when formulating a budget.
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 represents approximately 7.99% of expenditures and is a reserve against financial calamity such as a reduction of or lack of state revenues.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance is committed to capital improvements throughout the School District.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	14,659,599
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	11,049,673
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$25,709,272</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	116,712,884
7000 Revenue from State Sources	28,071,502
8000 Revenue from Federal Sources	1,302,424
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$146,086,810</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$171,796,082</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	109,640,884
6112 Interim Real Estate Taxes	250,000
6113 Public Utility Realty Taxes	100,000
6150 Current Act 511 Taxes - Proportional Assessments	1,750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,700,000
6500 Earnings on Investments	1,500,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,175,000
6910 Rentals	32,000
6940 Tuition from Patrons	15,000
6990 Refunds and Other Miscellaneous Revenue	550,000

REVENUE FROM LOCAL SOURCES \$116,712,884

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,119,603
7112 Basic Education Funding-Social Security	2,562,530
7271 Special Education funds for School-Aged Pupils	3,008,532
7311 Pupil Transportation Subsidy	850,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	565,180
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	427,159
7330 Health Services (Medical, Dental, Nurse, Act 25)	135,000
7340 State Property Tax Reduction Allocation	2,651,985
7505 Ready to Learn Block Grant	192,476
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	170,024
7820 State Share of Retirement Contributions	11,389,013

REVENUE FROM STATE SOURCES \$28,071,502

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	231,853
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	103,702
8517 Title IV - 21st Century Schools	13,395
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	463,474
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	465,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000

REVENUE FROM FEDERAL SOURCES \$1,302,424

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 146,086,810

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:		\$109,640,884
Amount of Tax Relief for Homestead Exclusions		\$2,651,985
Total Approx. Tax Revenue:		\$112,292,869
Approx. Tax Levy for Tax Rate Calculation:		\$115,975,896
	Delaware	Total

2022-23 Data		
a. Assessed Value	\$6,369,646,044	\$6,369,646,044
b. Real Estate Mills	17.6880	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$5,138,664,063	\$5,138,664,063
d. Assessed Value	\$6,383,385,192	\$6,383,385,192
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022-23 Calculations		
f. 2022-23 Tax Levy	\$112,666,299	\$112,666,299
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$112,666,299	\$112,666,299
(f Total * g)		
i. Base Mills Subject to Index	17.6880	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.75000%	96.75000%
k. Tax Levy Needed	\$115,975,896	\$115,975,896
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	18.1684	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$115,975,896	\$115,975,896
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$113,323,911
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$109,640,884
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$109,640,884	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,651,985</u>	
Total Approx. Tax Revenue:	\$112,292,869	
Approx. Tax Levy for Tax Rate Calculation:	\$115,975,896	

Delaware

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	18.4132	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$117,538,548	\$117,538,548
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	\$11,865.00	
Number of Homestead/Farmstead Properties	12302	12302
Median Assessed Value of Homestead Properties		\$310,165

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$109,640,884
Amount of Tax Relief for Homestead Exclusions	<u>\$2,651,985</u>
Total Approx. Tax Revenue:	\$112,292,869
Approx. Tax Levy for Tax Rate Calculation:	\$115,975,896

Delaware	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,651,985	Lowering RE Tax Rate	\$0		\$2,651,985
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$2,651,985

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Delaware	6,383,385,192	18.1684	115,975,896			96.75000%	
Totals:	6,383,385,192		115,975,896	- 2,651,985	= 113,323,911	X 96.75000%	= 109,640,884

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,750,000	1,750,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 1,750,000 1,750,000

Total Act 511, Current Taxes 1,750,000

Act 511 Tax Limit -->	5,138,664,063 X	12	61,663,969
	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	17.6880	18.1684	2.72%	Yes	4.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

LEA : 125234502 Haverford Township SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	56,589,337
1200 Special Programs - Elementary / Secondary	26,684,354
1300 Vocational Education	950,000
1400 Other Instructional Programs - Elementary / Secondary	1,377,707
1600 Adult Education Programs	1,399,128
Total Instruction	\$87,000,526
2000 Support Services	
2100 Support Services - Students	7,603,786
2200 Support Services - Instructional Staff	3,822,294
2300 Support Services - Administration	7,096,395
2400 Support Services - Pupil Health	2,412,009
2500 Support Services - Business	1,391,685
2600 Operation and Maintenance of Plant Services	9,881,591
2700 Student Transportation Services	6,379,621
2800 Support Services - Central	3,510,003
2900 Other Support Services	115,000
Total Support Services	\$42,212,384
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,771,673
3300 Community Services	6,615
Total Operation of Non-Instructional Services	\$1,778,288
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	14,295,612
5200 Interfund Transfers - Out	2,125,000
5900 Budgetary Reserve	800,000
Total Other Expenditures and Financing Uses	\$17,220,612
Total Estimated Expenditures and Other Financing Uses	\$148,211,810

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	33,832,469
200 Personnel Services - Employee Benefits	19,242,521
300 Purchased Professional and Technical Services	31,100
400 Purchased Property Services	1,295,432
500 Other Purchased Services	403,200
600 Supplies	1,536,250
700 Property	235,765
800 Other Objects	12,600
Total Regular Programs - Elementary / Secondary	\$56,589,337
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,954,440
200 Personnel Services - Employee Benefits	7,574,014
300 Purchased Professional and Technical Services	2,150,000
500 Other Purchased Services	4,636,000
600 Supplies	264,900
700 Property	105,000
Total Special Programs - Elementary / Secondary	\$26,684,354
1300 <u>Vocational Education</u>	
500 Other Purchased Services	950,000
Total Vocational Education	\$950,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	478,834
200 Personnel Services - Employee Benefits	253,873
300 Purchased Professional and Technical Services	140,000
500 Other Purchased Services	505,000
Total Other Instructional Programs - Elementary / Secondary	\$1,377,707
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	1,399,128
Total Adult Education Programs	\$1,399,128
Total Instruction	\$87,000,526
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	4,309,457
200 Personnel Services - Employee Benefits	2,521,329
300 Purchased Professional and Technical Services	701,000
500 Other Purchased Services	5,500
600 Supplies	60,500
700 Property	2,000
800 Other Objects	4,000
Total Support Services - Students	\$7,603,786
2200 <u>Support Services - Instructional Staff</u>	

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	2,303,036
200 Personnel Services - Employee Benefits	1,217,029
300 Purchased Professional and Technical Services	111,300
500 Other Purchased Services	9,800
600 Supplies	154,329
700 Property	20,000
800 Other Objects	6,800
Total Support Services - Instructional Staff	\$3,822,294
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,046,293
200 Personnel Services - Employee Benefits	2,237,857
300 Purchased Professional and Technical Services	479,100
400 Purchased Property Services	20,000
500 Other Purchased Services	163,550
600 Supplies	88,950
700 Property	17,000
800 Other Objects	43,645
Total Support Services - Administration	\$7,096,395
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,292,530
200 Personnel Services - Employee Benefits	707,229
300 Purchased Professional and Technical Services	400,000
600 Supplies	10,250
700 Property	2,000
Total Support Services - Pupil Health	\$2,412,009
2500 Support Services - Business	
100 Personnel Services - Salaries	752,642
200 Personnel Services - Employee Benefits	472,543
300 Purchased Professional and Technical Services	59,000
400 Purchased Property Services	1,500
500 Other Purchased Services	22,000
600 Supplies	57,500
700 Property	22,000
800 Other Objects	4,500
Total Support Services - Business	\$1,391,685
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,047,911
200 Personnel Services - Employee Benefits	2,421,580
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	954,550
500 Other Purchased Services	550,800
600 Supplies	1,781,750
700 Property	100,000
800 Other Objects	5,000
Total Operation and Maintenance of Plant Services	\$9,881,591

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	3,432,653
200 Personnel Services - Employee Benefits	1,910,496
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	298,472
500 Other Purchased Services	129,000
600 Supplies	551,500
700 Property	48,500
Total Student Transportation Services	\$6,379,621
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,185,122
200 Personnel Services - Employee Benefits	711,413
300 Purchased Professional and Technical Services	332,000
400 Purchased Property Services	978,659
500 Other Purchased Services	130,250
600 Supplies	13,900
700 Property	145,372
800 Other Objects	13,287
Total Support Services - Central	\$3,510,003
2900 <u>Other Support Services</u>	
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	110,000
Total Other Support Services	\$115,000
Total Support Services	\$42,212,384
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	863,287
200 Personnel Services - Employee Benefits	393,681
300 Purchased Professional and Technical Services	196,500
400 Purchased Property Services	46,000
500 Other Purchased Services	50,500
600 Supplies	158,105
700 Property	29,100
800 Other Objects	34,500
Total Student Activities	\$1,771,673
3300 <u>Community Services</u>	
500 Other Purchased Services	6,615
Total Community Services	\$6,615
Total Operation of Non-Instructional Services	\$1,778,288
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	5,255,612
900 Other Uses of Funds	9,040,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$14,295,612
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,125,000
Total Interfund Transfers - Out	\$2,125,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	800,000
Total Budgetary Reserve	\$800,000
Total Other Expenditures and Financing Uses	\$17,220,612
TOTAL EXPENDITURES	\$148,211,810

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	25,500,000	26,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	15,000,000	9,000,000
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	350,000	350,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$40,850,000	\$35,350,000

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		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$40,850,000	\$35,350,000
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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	138,100,000	129,410,000
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		
Total General Fund	\$138,100,000	\$129,410,000
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		

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

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	\$138,100,000	\$129,410,000
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Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

General Fund	1,500,000	1,250,000
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		
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	\$1,500,000	\$1,250,000
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TOTAL INDEBTEDNESS	\$139,600,000	\$130,660,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	11,727,328
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	11,856,944
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$23,584,272
5900 Budgetary Reserve	800,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$24,384,272