

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 02/13/2023

Victoria Baratta

President of the Board - Original Signature Required

2/13/23

Date

Linda A. Miller

Secretary of the Board - Original Signature Required

2/13/2023

Date

Jim Saille

Chief School Administrator - Original Signature Required

2/13/2023

Date

Joseph Deady

Contact Person

(610)347-0970

Extn :

Telephone

Extension

jdeady@ucfsd.net

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$942,347.00 Approved Referendum Exception Amt: \$0.00	We will apply for referendum exceptions and anticipate our amount for Special Ed will be \$1,075,000
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 of \$300,000 is included to offset any potential reduction in revenue or unanticipated expenditures that occur throughout the year
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.	This represents less than 6% of budgeted expenditures and is a reserve against financial calamity such as a reduction in revenue or unanticipated increase in expenditures
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 is for accumulated employee severance and retirement obligations

<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	5,299
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,448,785
0850 Unassigned Fund Balance	5,098,731
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,547,516</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	81,393,075
7000 Revenue from State Sources	18,448,991
8000 Revenue from Federal Sources	636,437
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$100,478,503</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$109,026,019</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	76,538,007
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	62,000
6150 Current Act 511 Taxes - Proportional Assessments	1,350,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,250,000
6500 Earnings on Investments	500,000
6700 Revenues from LEA Activities	245,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	569,054
6940 Tuition from Patrons	275,000
6990 Refunds and Other Miscellaneous Revenue	204,014
REVENUE FROM LOCAL SOURCES	\$81,393,075
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,880,366
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	1,939,679
7311 Pupil Transportation Subsidy	459,784
7312 Nonpublic and Charter School Pupil Transportation Subsidy	105,105
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	301,808
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	1,877,432
7501 PA Accountability Grants	127,325
7810 State Share of Social Security and Medicare Taxes	1,746,967
7820 State Share of Retirement Contributions	7,900,525
REVENUE FROM STATE SOURCES	\$18,448,991
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	102,537
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	61,900
8516 Title III - Language Instruction for English Learners and Immigrant Students	12,000
8517 Title IV - 21st Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	450,000
REVENUE FROM FEDERAL SOURCES	\$636,437
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	100,478,503

Act 1 Index (current): 4.1%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$76,551,703		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,877,432</u>		
Total Approx. Tax Revenue:	\$78,429,135		
Approx. Tax Levy for Tax Rate Calculation:	\$80,593,836		

	Chester	Delaware	Total
<hr/>			
2022-23 Data			
a. Assessed Value	\$1,979,228,060	\$950,007,224	\$2,929,235,284
b. Real Estate Mills	30.7300	15.9800	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$3,209,881,605	\$800,589,899	\$4,010,471,504
d. Assessed Value	\$1,994,314,490	\$950,007,224	\$2,944,321,714
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2022-23 Calculations			
f. 2022-23 Tax Levy	\$60,821,678	\$15,181,115	\$76,002,793
(a * b)			
2023-24 Calculations			
II. g. Percent of Total Market Value	80.03751%	19.96249%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$60,830,743	\$15,172,050	\$76,002,793
(f Total * g)			
i. Base Mills Subject to Index	30.7345	15.9800	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	97.25000%	97.25000%	97.25000%
k. Tax Levy Needed	\$64,505,300	\$16,088,536	\$80,593,836
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	32.3400	16.9300	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$64,496,131	\$16,083,622	\$80,579,753
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$78,702,321
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$76,538,007
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.1%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$76,551,703		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,877,432</u>		
Total Approx. Tax Revenue:	\$78,429,135		
Approx. Tax Levy for Tax Rate Calculation:	\$80,593,836		

	Chester	Delaware	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	31.9946	16.6351	
q. Mills In Excess of Index (if l > p), (l - p))	0.3454	0.2949	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$63,807,294	\$15,803,465	\$79,610,759
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$688,837	\$280,157	\$968,994
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$669,894	\$272,453	\$942,347

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$0

Act 1 Index (current): 4.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$76,551,703

Amount of Tax Relief for Homestead Exclusions

\$1,877,432

Total Approx. Tax Revenue:

\$78,429,135

Approx. Tax Levy for Tax Rate Calculation:

\$80,593,836

Chester

Delaware

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,877,432

Lowering RE Tax Rate

\$0

\$1,877,432

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$1,877,432

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>
Chester	1,994,314,490	32.3400	64,496,131			97.25000%	
Delaware	950,007,224	16.9300	16,083,622			97.25000%	
Totals:	2,944,321,714		80,579,753	- 1,877,432 =	78,702,321 X	97.25000% =	76,538,007

	<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
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,350,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	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			1,350,000
Total Act 511, Current Taxes			1,350,000
Act 511 Tax Limit -->		4,010,471,504 X	12
		Market Value	Mills
			48,125,658
			(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>									
	Chester	30.7345	32.3400	5.23%	No	4.1%				
	Delaware	15.9800	16.9300	5.95%	No	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 : 124158503 Unionville-Chadds Ford SD

Printed 1/22/2024 3:01:45 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	39,479,312
1200 Special Programs - Elementary / Secondary	17,693,637
1300 Vocational Education	1,061,018
1400 Other Instructional Programs - Elementary / Secondary	374,585
Total Instruction	\$58,608,552
2000 Support Services	
2100 Support Services - Students	4,572,190
2200 Support Services - Instructional Staff	5,863,968
2300 Support Services - Administration	4,695,699
2400 Support Services - Pupil Health	927,904
2500 Support Services - Business	1,087,654
2600 Operation and Maintenance of Plant Services	7,938,991
2700 Student Transportation Services	4,627,030
2800 Support Services - Central	1,412,004
2900 Other Support Services	40,595
Total Support Services	\$31,166,035
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,394,034
3300 Community Services	26,401
Total Operation of Non-Instructional Services	\$2,420,435
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,302,125
5200 Interfund Transfers - Out	550,000
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$10,152,125
Total Estimated Expenditures and Other Financing Uses	\$102,347,147

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	22,817,366
200 Personnel Services - Employee Benefits	13,854,186
300 Purchased Professional and Technical Services	933,014
400 Purchased Property Services	176,900
500 Other Purchased Services	790,115
600 Supplies	818,055
700 Property	89,676
Total Regular Programs - Elementary / Secondary	\$39,479,312
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,376,127
200 Personnel Services - Employee Benefits	4,615,286
300 Purchased Professional and Technical Services	4,960,374
400 Purchased Property Services	3,500
500 Other Purchased Services	659,100
600 Supplies	79,250
Total Special Programs - Elementary / Secondary	\$17,693,637
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,061,018
Total Vocational Education	\$1,061,018
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,000
200 Personnel Services - Employee Benefits	3,485
300 Purchased Professional and Technical Services	33,000
500 Other Purchased Services	332,100
Total Other Instructional Programs - Elementary / Secondary	\$374,585
Total Instruction	\$58,608,552
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,702,503
200 Personnel Services - Employee Benefits	1,688,151
300 Purchased Professional and Technical Services	131,836
500 Other Purchased Services	19,200
600 Supplies	29,600
700 Property	900
Total Support Services - Students	\$4,572,190
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,166,141
200 Personnel Services - Employee Benefits	1,618,571
300 Purchased Professional and Technical Services	168,000
400 Purchased Property Services	461,000
500 Other Purchased Services	170,800
600 Supplies	190,011

2023-2024 Preliminary General Fund Budget

LEA : 124158503 Unionville-Chadds Ford SD

Printed 1/22/2024 3:01:46 PM

<u>Description</u>	<u>Amount</u>
700 Property	1,088,825
800 Other Objects	620
Total Support Services - Instructional Staff	\$5,863,968
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,684,201
200 Personnel Services - Employee Benefits	1,587,016
300 Purchased Professional and Technical Services	275,650
400 Purchased Property Services	15,000
500 Other Purchased Services	63,500
600 Supplies	39,332
800 Other Objects	31,000
Total Support Services - Administration	\$4,695,699
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	568,641
200 Personnel Services - Employee Benefits	314,613
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	1,050
500 Other Purchased Services	5,500
600 Supplies	24,000
700 Property	2,100
Total Support Services - Pupil Health	\$927,904
2500 Support Services - Business	
100 Personnel Services - Salaries	527,697
200 Personnel Services - Employee Benefits	406,957
300 Purchased Professional and Technical Services	65,000
400 Purchased Property Services	17,500
500 Other Purchased Services	41,500
600 Supplies	25,500
800 Other Objects	3,500
Total Support Services - Business	\$1,087,654
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,874,750
200 Personnel Services - Employee Benefits	1,877,554
300 Purchased Professional and Technical Services	140,950
400 Purchased Property Services	395,000
500 Other Purchased Services	575,450
600 Supplies	2,045,287
700 Property	30,000
Total Operation and Maintenance of Plant Services	\$7,938,991
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,228,059
200 Personnel Services - Employee Benefits	1,494,038
300 Purchased Professional and Technical Services	22,000
400 Purchased Property Services	73,000
500 Other Purchased Services	145,100

2023-2024 Preliminary General Fund Budget

LEA : 124158503 Unionville-Chadds Ford SD

Printed 1/22/2024 3:01:46 PM

<u>Description</u>	<u>Amount</u>
600 Supplies	389,833
700 Property	275,000
Total Student Transportation Services	\$4,627,030
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	824,957
200 Personnel Services - Employee Benefits	502,947
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	13,500
600 Supplies	6,100
700 Property	3,000
800 Other Objects	1,500
Total Support Services - Central	\$1,412,004
2900 <u>Other Support Services</u>	
500 Other Purchased Services	40,595
Total Other Support Services	\$40,595
Total Support Services	\$31,166,035
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,445,946
200 Personnel Services - Employee Benefits	625,513
300 Purchased Professional and Technical Services	103,225
400 Purchased Property Services	20,000
500 Other Purchased Services	36,250
600 Supplies	96,500
700 Property	50,000
800 Other Objects	16,600
Total Student Activities	\$2,394,034
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	17,500
200 Personnel Services - Employee Benefits	8,501
400 Purchased Property Services	200
600 Supplies	200
Total Community Services	\$26,401
Total Operation of Non-Instructional Services	\$2,420,435
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,032,125
900 Other Uses of Funds	6,270,000
Total Debt Service / Other Expenditures and Financing Uses	\$9,302,125
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	550,000
Total Interfund Transfers - Out	\$550,000
5900 <u>Budgetary Reserve</u>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	300,000
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$10,152,125
TOTAL EXPENDITURES	\$102,347,147

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	15,000,000	15,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	700,000	1,200,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	9,000,000	4,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	300,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$25,000,000	\$20,500,000

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	3,000,000	3,000,000
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	\$3,000,000	\$3,000,000
TOTAL CASH AND INVESTMENTS	\$28,000,000	\$23,500,000

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund

0510 Bonds Payable	69,640,000	63,370,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,800,000	1,800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$71,440,000	\$65,170,000
---------------------------	---------------------	---------------------

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	\$71,440,000	\$65,170,000
-------------------------------------	---------------------	---------------------

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	12,000,000	12,000,000
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	1,000,000	1,000,000
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	\$13,000,000	\$13,000,000
TOTAL INDEBTEDNESS	\$84,440,000	\$78,170,000

Account Description	Amounts
0810 Nonspendable Fund Balance	5,299
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,448,785
0850 Unassigned Fund Balance	3,230,087
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,678,872
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,984,171