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: 6-21-23

Secretary of the Board - Original Signature Required — Date: 6-21-23

Chief School Administrator - Original Signature Required — Date: 6-21-23

Contact Person: Erik Zebley

Telephone: (610)497-6300 Extension: Extn :1300

Email Address: ezebley@pdsd.org

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Penn-Delco SD	Delaware	125236903

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 [x]

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 [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE
George Stanhoff	6-21-23

DUE DATE: AUGUST 15, 2023

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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 :
Penn-Delco SD	Delaware	125236903

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
Leon Simmons	4/26/2023

DUE DATE: **IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET**

Val Number	Description	Justification
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

ITEM	AMOUNTS	
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		**$17,925,961**
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		**$70,849,314**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$88,775,275**

		Amount
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**

AUN: 125236903 **Penn-Delco SD**

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

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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	**$1,662,563**
Total Approx. Tax Revenue:	**$46,116,709**
Approx. Tax Levy for Tax Rate Calculation:	**$47,968,965**

		Delaware	**Total**
I.	**2022-23 Data**		
	a. Assessed Value	$2,508,524,287	$2,508,524,287
	b. Real Estate Mills	18.2329	
	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
II.	**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		
III.	**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)		
	l. 2023-24 Real Estate Tax Rate	**19.0898**	
	(k / d * 1000)		
	m. Tax Levy Generated by Mills	$47,968,965	$47,968,965
	(l / 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	**$1,662,563**
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	19.1445	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	$48,106,416	$48,106,416
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If l > p Then No)		
	t. Tax Levy In Excess of Index	$0	$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	$0	$0
	(t * Est. Pct. Collection)		

	Information Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	$12,280.00	
V.	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	**$1,662,563**
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**

Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
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

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	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	$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	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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: 2022-23 (Rebalanced)	Tax Rate Charged in: 2023-24	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2022-23 (Rebalanced)	Additional Tax Rate Charged in: 2023-24	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Delaware	18.2329	19.0898	4.70%	Yes	5.0%				
	Current Act 511 Taxes – Proportional Assessments									
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%				

Description	Amount
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**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
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 Special Programs - Elementary / Secondary	
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 Vocational Education	
500 Other Purchased Services	853,351
Total Vocational Education	**$853,351**
1400 Other Instructional Programs - Elementary / Secondary	
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 Nonpublic School Programs	
300 Purchased Professional and Technical Services	19,000
Total Nonpublic School Programs	**$19,000**
1600 Adult Education Programs	
500 Other Purchased Services	500
600 Supplies	1,500
Total Adult Education Programs	**$2,000**
Total Instruction	**$40,720,483**
2000 Support Services	
2100 Support Services - Students	
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

Description	Amount
Total Support Services - Students	**$2,734,014**
2200 Support Services - Instructional Staff	
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 Support Services - Administration	
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 Support Services - Pupil Health	
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 Support Services - Business	
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 Operation and Maintenance of Plant Services	
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**

Description	Amount
2700 Student Transportation Services	
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 Support Services - Central	
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 Other Support Services	
500 Other Purchased Services	44,131
Total Other Support Services	**$44,131**
Total Support Services	**$23,301,168**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
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 Community Services	
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 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	

Description	Amount
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 Budgetary Reserve	
800 Other Objects	400,000
Total Budgetary Reserve	**$400,000**
Total Other Expenditures and Financing Uses	**$6,247,500**
TOTAL EXPENDITURES	**$71,679,378**

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		

Long-Term Investments	06/30/2023 Estimate	06/30/2024 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$10,065,000**	**$9,865,000**

Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
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		

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	**$88,220,000**	**$86,230,000**

Short-Term Payables	06/30/2023 Estimate	06/30/2024 Projection
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**

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**