

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/18/2023

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Craig Butler

(610)522-4300

Extn :5393

Contact Person

Telephone

Extension

cbutler@sedelco.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Southeast Delco SD	COUNTY : Delaware	AUN : 125238402
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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	\$103240534
Ending Unassigned Fund Balance	\$2961695
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.86%

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 : Southeast Delco SD	County : Delaware	AUN Number : 125238402
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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**

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Southeast Delco SD	County : Delaware	AUN Number : 125238402
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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 5/18/23
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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>
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.	The 2023-2024 Preliminary Proposed Basic Education Subsidy is based on Fiscal Year 2022-2023 estimates.

<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	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,200,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,200,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	50,160,890
7000 Revenue from State Sources	41,796,090
8000 Revenue from Federal Sources	9,045,249
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$101,002,229</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$106,202,229</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	44,709,968
6112 Interim Real Estate Taxes	5,156
6113 Public Utility Realty Taxes	40,000
6150 Current Act 511 Taxes - Proportional Assessments	450,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,000,000
6500 Earnings on Investments	700,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	902,217
6910 Rentals	65,000
6940 Tuition from Patrons	3,000
6990 Refunds and Other Miscellaneous Revenue	275,549

REVENUE FROM LOCAL SOURCES \$50,160,890

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	20,943,297
7112 Basic Education Funding-Social Security	1,900,000
7160 Tuition for Orphans Subsidy	450,000
7271 Special Education funds for School-Aged Pupils	3,712,807
7311 Pupil Transportation Subsidy	1,460,107
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,630,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	78,000
7340 State Property Tax Reduction Allocation	2,733,714
7505 Ready to Learn Block Grant	888,165
7820 State Share of Retirement Contributions	8,000,000

REVENUE FROM STATE SOURCES \$41,796,090

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,996,990
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	240,732
8517 Title IV - 21st Century Schools	443,434
8732 ARRA - Qualified School Construction Bonds (QSCB)	1,140,125
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	436,137
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,190,047
8751 ARP ESSER Learning Loss	641,274
8752 ARP ESSER Summer Programs	128,255
8753 ARP ESSER Afterschool Programs	128,255

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	700,000
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$9,045,249
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	101,002,229
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Act 1 Index (current): 6.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$44,709,968	
Amount of Tax Relief for Homestead Exclusions	\$2,733,714	
Total Approx. Tax Revenue:	\$47,443,682	
Approx. Tax Levy for Tax Rate Calculation:	\$49,550,434	
	Delaware	Total

2022-23 Data		
a. Assessed Value	\$1,554,178,757	\$1,554,178,757
b. Real Estate Mills	31.2716	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,279,566,899	\$1,279,566,899
d. Assessed Value	\$1,545,871,376	\$1,545,871,376
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022-23 Calculations		
f. 2022-23 Tax Levy	\$48,601,656	\$48,601,656
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$48,601,656	\$48,601,656
(f Total * g)		
i. Base Mills Subject to Index	31.2716	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.50000%	95.50000%
k. Tax Levy Needed	\$49,550,434	\$49,550,434
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	32.0534	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$49,550,434	\$49,550,434
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$46,816,720
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$44,709,968
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$44,709,968	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,733,714</u>	
Total Approx. Tax Revenue:	\$47,443,682	
Approx. Tax Levy for Tax Rate Calculation:	\$49,550,434	

Delaware

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	33.2104	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$51,339,007	\$51,339,007
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	\$14,504.00	
Number of Homestead/Farmstead Properties	5880	5880
Median Assessed Value of Homestead Properties		\$104,570

Act 1 Index (current): 6.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$44,709,968
Amount of Tax Relief for Homestead Exclusions	<u>\$2,733,714</u>
Total Approx. Tax Revenue:	\$47,443,682
Approx. Tax Levy for Tax Rate Calculation:	\$49,550,434

Delaware	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,733,714	Lowering RE Tax Rate	\$0		\$2,733,714
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$2,733,714

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	1,545,871,376	32.0534	49,550,434			95.50000%	
Totals:	1,545,871,376		49,550,434	- 2,733,714	= 46,816,720	X 95.50000%	= 44,709,968

	<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%	450,000	450,000
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 450,000 450,000

Total Act 511, Current Taxes 450,000

Act 511 Tax Limit -->	1,279,566,899	X	12	15,354,803
	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	31.2716	32.0534	2.51%	Yes	6.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	40,110,998
1200 Special Programs - Elementary / Secondary	23,929,348
1300 Vocational Education	986,951
1400 Other Instructional Programs - Elementary / Secondary	2,725,059
1600 Adult Education Programs	349,333
Total Instruction	\$68,101,689
2000 Support Services	
2100 Support Services - Students	2,816,168
2200 Support Services - Instructional Staff	2,572,984
2300 Support Services - Administration	4,878,783
2400 Support Services - Pupil Health	884,986
2500 Support Services - Business	1,379,140
2600 Operation and Maintenance of Plant Services	8,707,928
2700 Student Transportation Services	5,692,024
2800 Support Services - Central	625,339
2900 Other Support Services	29,558
Total Support Services	\$27,586,910
3000 Operation of Non-Instructional Services	
3200 Student Activities	963,630
3300 Community Services	185,000
Total Operation of Non-Instructional Services	\$1,148,630
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,403,305
Total Other Expenditures and Financing Uses	\$6,403,305
Total Estimated Expenditures and Other Financing Uses	\$103,240,534

2023-2024 Final General Fund Budget

LEA : 125238402 Southeast Delco SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,689,670
200 Personnel Services - Employee Benefits	10,813,820
300 Purchased Professional and Technical Services	3,610,370
500 Other Purchased Services	8,122,200
600 Supplies	790,938
700 Property	84,000
Total Regular Programs - Elementary / Secondary	\$40,110,998
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,548,242
200 Personnel Services - Employee Benefits	3,932,856
300 Purchased Professional and Technical Services	4,105,280
400 Purchased Property Services	314,720
500 Other Purchased Services	8,942,400
600 Supplies	60,000
700 Property	25,000
800 Other Objects	850
Total Special Programs - Elementary / Secondary	\$23,929,348
1300 <u>Vocational Education</u>	
500 Other Purchased Services	986,951
Total Vocational Education	\$986,951
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	842,189
200 Personnel Services - Employee Benefits	527,708
300 Purchased Professional and Technical Services	769,625
400 Purchased Property Services	340,537
500 Other Purchased Services	202,000
600 Supplies	42,000
800 Other Objects	1,000
Total Other Instructional Programs - Elementary / Secondary	\$2,725,059
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	349,333
Total Adult Education Programs	\$349,333
Total Instruction	\$68,101,689
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,604,867
200 Personnel Services - Employee Benefits	1,052,951
300 Purchased Professional and Technical Services	141,000
500 Other Purchased Services	1,950
600 Supplies	14,300
800 Other Objects	1,100

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$2,816,168
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,240,346
200 Personnel Services - Employee Benefits	783,188
300 Purchased Professional and Technical Services	65,000
400 Purchased Property Services	113,500
500 Other Purchased Services	15,100
600 Supplies	229,350
700 Property	122,500
800 Other Objects	4,000
Total Support Services - Instructional Staff	\$2,572,984
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,702,890
200 Personnel Services - Employee Benefits	1,727,343
300 Purchased Professional and Technical Services	205,000
500 Other Purchased Services	101,150
600 Supplies	93,500
800 Other Objects	48,900
Total Support Services - Administration	\$4,878,783
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	499,529
200 Personnel Services - Employee Benefits	332,457
300 Purchased Professional and Technical Services	35,000
600 Supplies	15,000
700 Property	3,000
Total Support Services - Pupil Health	\$884,986
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	693,826
200 Personnel Services - Employee Benefits	298,463
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	201,500
500 Other Purchased Services	57,350
600 Supplies	71,000
800 Other Objects	52,001
Total Support Services - Business	\$1,379,140
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,544,118
200 Personnel Services - Employee Benefits	1,203,007
300 Purchased Professional and Technical Services	1,463,000
400 Purchased Property Services	3,369,740
500 Other Purchased Services	564,000
600 Supplies	432,563
700 Property	126,000
800 Other Objects	5,500
Total Operation and Maintenance of Plant Services	\$8,707,928

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,865,392
200 Personnel Services - Employee Benefits	1,336,632
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	713,000
500 Other Purchased Services	482,000
600 Supplies	270,000
Total Student Transportation Services	\$5,692,024
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	301,596
200 Personnel Services - Employee Benefits	217,343
300 Purchased Professional and Technical Services	45,000
500 Other Purchased Services	22,000
600 Supplies	37,400
700 Property	500
800 Other Objects	1,500
Total Support Services - Central	\$625,339
2900 <u>Other Support Services</u>	
500 Other Purchased Services	29,558
Total Other Support Services	\$29,558
Total Support Services	\$27,586,910
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	465,312
200 Personnel Services - Employee Benefits	233,818
300 Purchased Professional and Technical Services	168,000
400 Purchased Property Services	12,000
500 Other Purchased Services	35,000
600 Supplies	48,000
800 Other Objects	1,500
Total Student Activities	\$963,630
3300 <u>Community Services</u>	
500 Other Purchased Services	185,000
Total Community Services	\$185,000
Total Operation of Non-Instructional Services	\$1,148,630
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,650,940
900 Other Uses of Funds	2,752,365
Total Debt Service / Other Expenditures and Financing Uses	\$6,403,305
Total Other Expenditures and Financing Uses	\$6,403,305
TOTAL EXPENDITURES	\$103,240,534

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	4,000,000	4,500,000
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		
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 Cash and Short-Term Investments	\$4,000,000	\$4,500,000

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	1,000,000	1,000,000
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		
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		

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$1,000,000	\$1,000,000
TOTAL CASH AND INVESTMENTS	\$5,000,000	\$5,500,000

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund

0510 Bonds Payable	45,616,886	42,810,144
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	2,229,982	868,602
0540 Accumulated Compensated Absences	789,906	802,123
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	87,921,072	82,111,525
0599 Other Noncurrent Liabilities		

Total General Fund	\$136,557,846	\$126,592,394
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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		
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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		
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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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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	\$136,557,846	\$126,592,394
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Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$136,557,846	\$126,592,394
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,961,695
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,961,695

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,961,695
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