

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	185,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,078,677
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$8,578,677</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	74,998,050
7000 Revenue from State Sources	19,641,912
8000 Revenue from Federal Sources	947,162
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$95,587,124</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$104,165,801</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	71,555,107
6112 Interim Real Estate Taxes	50,000
6113 Public Utility Realty Taxes	64,000
6114 Payments in Lieu of Current Taxes - State / Local	190,643
6120 Current Per Capita Taxes, Section 679	62,000
6140 Current Act 511 Taxes - Flat Rate Assessments	62,000
6150 Current Act 511 Taxes - Proportional Assessments	400,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	504,300
6500 Earnings on Investments	635,000
6700 Revenues from LEA Activities	95,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	600,000
6910 Rentals	80,000
6940 Tuition from Patrons	490,000
6990 Refunds and Other Miscellaneous Revenue	210,000

**REVENUE FROM LOCAL SOURCES \$74,998,050**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	4,631,687
7112 Basic Education Funding-Social Security	1,599,375
7271 Special Education funds for School-Aged Pupils	2,578,069
7311 Pupil Transportation Subsidy	573,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	45,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	375,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	74,000
7340 State Property Tax Reduction Allocation	2,316,908
7360 Safe Schools	138,325
7505 Ready to Learn Block Grant	252,959
7820 State Share of Retirement Contributions	7,057,589

**REVENUE FROM STATE SOURCES \$19,641,912**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	165,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	40,000
8517 Title IV - 21st Century Schools	10,000
8752 ARP ESSER Summer Programs	16,081
8753 ARP ESSER Afterschool Programs	16,081

Amount

**REVENUE FROM FEDERAL SOURCES**

8754 ARP ESSER Homeless Children and Youth Funds 700,000

**REVENUE FROM FEDERAL SOURCES \$947,162**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 95,587,124**

Act 1 Index (current): 4.8%

Calculation Method: Rate Additional Mills For Community College:

Approx. Tax Revenue from RE Taxes: \$71,555,107  
 Amount of Tax Relief for Homestead Exclusions \$2,316,908  
 Total Approx. Tax Revenue: \$73,872,015  
 Approx. Tax Levy for Tax Rate Calculation: \$75,332,323

	Delaware Nether P Twp / Rose V Boro	Delaware Rutledge / Swarthmore Boro	Total
<b>2022-23 Data</b>			
a. Assessed Value	\$1,866,310,000	\$730,273,100	\$2,596,583,100
b. Real Estate Mills	27.9010	27.9010	27.9010
<b>I. 2023-24 Data</b>			
c. 2021 STEB Market Value	\$1,550,061,086	\$685,131,888	\$2,235,192,974
d. Assessed Value	\$1,863,764,275	\$729,966,700	\$2,593,730,975
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2022-23 Calculations</b>			
f. 2022-23 Tax Levy (a * b)	\$52,071,915	\$20,375,350	\$72,447,265
<b>2023-24 Calculations</b>			
g. Percent of Total Market Value	69.34798%	30.65202%	100.00000%
h. Rebalanced 2022-23 Tax Levy (f Total * g)			\$72,447,265
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	27.9010	27.9010	27.9010
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	98.00000%	98.00000%	98.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)			\$75,332,323
<b>I. 2023-24 Real Estate Tax Rate</b> (k / d * 1000)	<b>29.0440</b>	<b>29.0440</b>	<b>29.0440</b>
III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$54,131,170	\$21,201,153	\$75,332,323
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$73,015,415
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$71,555,107

Act 1 Index (current): 4.8%

Calculation Method:

Rate

Additional Mills For Community College:

Approx. Tax Revenue from RE Taxes: \$71,555,107

Amount of Tax Relief for Homestead Exclusions \$2,316,908

Total Approx. Tax Revenue: \$73,872,015

Approx. Tax Levy for Tax Rate Calculation: \$75,332,323

	Delaware Nether P Twp / Rose V Boro	Delaware Rutledge / Swarthmore Boro	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	29.2402	29.2402	29.2402
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$54,496,840	\$21,344,372	\$75,841,212
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0
<b>v. 2023-24 Total Real Estate Mills</b>	<b>29.0440</b>	<b>29.0440</b>	
w. Tax Levy Generated By Mills (Line m)	\$54,131,170	\$21,201,153	\$75,332,323
V. x. Tax Levy Generated By Additional Mills (Additional Mills / 1000 * d)	\$0	\$0	\$0
y. Tax Levy minus Tax Relief for Homestead Exclusions			\$73,015,415
z. Net Tax Revenue Generated by Mills (y * j)			\$71,555,107
<b>Information Related to Property Tax Relief</b>			
V1. Assessed Value Exclusion per Homestead	\$454.21	\$454.21	
Number of Homestead/Farmstead Properties	3666	1435	5101
Median Assessed Value of Homestead Properties			\$250,000

Act 1 Index (current): 4.8%

Calculation Method: Rate Additional Mills For Community College:

Approx. Tax Revenue from RE Taxes: \$71,555,107  
 Amount of Tax Relief for Homestead Exclusions \$2,316,908  
 Total Approx. Tax Revenue: \$73,872,015  
 Approx. Tax Levy for Tax Rate Calculation: \$75,332,323

	Delaware Nether P Twp / Rose V Boro	Delaware Rutledge / Swarthmore Boro		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$2,316,908	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,316,908</b>

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	1,863,764,275	29.0440	54,131,170			98.00000%	
Delaware	729,966,700	29.0440	21,201,153			98.00000%	
<b>Totals:</b>	<b>2,593,730,975</b>		<b>75,332,323</b>	- 2,316,908 =	73,015,415 X	98.00000% =	71,555,107

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		62,000
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	\$10.00	\$0.00	62,000
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>62,000</b>
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%	400,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>400,000</b>
<b>Total Act 511, Current Taxes</b>			<b>462,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>2,235,192,974 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>26,822,316</b>
			<b>(511 Limit)</b>

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>									
	Nether P Twp / Rose V Boro	27.9010	29.0440	4.10%	Yes	4.8%				
	Rutledge / Swarthmore Boro	27.9010	29.0440	4.10%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	4.8%				
6142	Current Act 511 Occupation Taxes - Flat Rate					4.8%				
6143	Current Act 511 Local Services Taxes					4.8%				
6144	Current Act 511 Trailer Taxes					4.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6152	Current Act 511 Occupation Taxes					4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				



<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	32,267,182
1200 Special Programs - Elementary / Secondary	13,408,578
1300 Vocational Education	310,000
1400 Other Instructional Programs - Elementary / Secondary	87,500
1600 Adult Education Programs	195,000
<b>Total Instruction</b>	<b>\$46,268,260</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	12,873,023
2200 Support Services - Instructional Staff	4,120,831
2300 Support Services - Administration	6,093,486
2400 Support Services - Pupil Health	1,202,672
2500 Support Services - Business	734,261
2600 Operation and Maintenance of Plant Services	9,309,583
2700 Student Transportation Services	4,196,417
2800 Support Services - Central	2,061,988
2900 Other Support Services	50,000
<b>Total Support Services</b>	<b>\$40,642,261</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,538,761
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,538,761</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,837,842
5900 Budgetary Reserve	400,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,237,842</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$95,687,124</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	18,136,511
200 Personnel Services - Employee Benefits	10,971,052
300 Purchased Professional and Technical Services	611,444
400 Purchased Property Services	750,229
500 Other Purchased Services	455,125
600 Supplies	1,218,741
700 Property	109,850
800 Other Objects	14,230
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$32,267,182</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,617,438
200 Personnel Services - Employee Benefits	2,726,090
300 Purchased Professional and Technical Services	4,291,000
500 Other Purchased Services	1,606,500
600 Supplies	160,300
700 Property	7,000
800 Other Objects	250
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$13,408,578</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	310,000
<b>Total Vocational Education</b>	<b>\$310,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,500
300 Purchased Professional and Technical Services	28,000
500 Other Purchased Services	55,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$87,500</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	195,000
<b>Total Adult Education Programs</b>	<b>\$195,000</b>
<b>Total Instruction</b>	<b>\$46,268,260</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	7,745,515
200 Personnel Services - Employee Benefits	4,669,206
300 Purchased Professional and Technical Services	275,000
400 Purchased Property Services	1,688
500 Other Purchased Services	9,100
600 Supplies	125,814
700 Property	2,200
800 Other Objects	44,500
<b>Total Support Services - Students</b>	<b>\$12,873,023</b>

## 2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	2,050,899
200 Personnel Services - Employee Benefits	1,173,641
300 Purchased Professional and Technical Services	527,510
400 Purchased Property Services	7,422
500 Other Purchased Services	77,900
600 Supplies	266,981
700 Property	7,700
800 Other Objects	8,778
<b>Total Support Services - Instructional Staff</b>	<b>\$4,120,831</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,698,248
200 Personnel Services - Employee Benefits	1,615,575
300 Purchased Professional and Technical Services	758,000
400 Purchased Property Services	43,128
500 Other Purchased Services	176,550
600 Supplies	207,643
700 Property	65,500
800 Other Objects	528,842
<b>Total Support Services - Administration</b>	<b>\$6,093,486</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	471,565
200 Personnel Services - Employee Benefits	312,907
300 Purchased Professional and Technical Services	383,000
400 Purchased Property Services	13,700
600 Supplies	11,500
700 Property	10,000
<b>Total Support Services - Pupil Health</b>	<b>\$1,202,672</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	401,736
200 Personnel Services - Employee Benefits	264,854
400 Purchased Property Services	6,671
500 Other Purchased Services	19,000
600 Supplies	6,000
800 Other Objects	36,000
<b>Total Support Services - Business</b>	<b>\$734,261</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	3,022,099
200 Personnel Services - Employee Benefits	2,082,996
300 Purchased Professional and Technical Services	84,000
400 Purchased Property Services	2,794,188
500 Other Purchased Services	238,600
600 Supplies	947,500
700 Property	136,000
800 Other Objects	4,200

<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$9,309,583</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	1,862,481
200 Personnel Services - Employee Benefits	1,310,737
300 Purchased Professional and Technical Services	22,200
400 Purchased Property Services	552,078
500 Other Purchased Services	113,100
600 Supplies	324,921
800 Other Objects	10,900
<b>Total Student Transportation Services</b>	<b>\$4,196,417</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	544,968
200 Personnel Services - Employee Benefits	741,565
300 Purchased Professional and Technical Services	402,865
400 Purchased Property Services	35,000
500 Other Purchased Services	191,600
600 Supplies	119,500
700 Property	25,000
800 Other Objects	1,490
<b>Total Support Services - Central</b>	<b>\$2,061,988</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	50,000
<b>Total Other Support Services</b>	<b>\$50,000</b>
<b>Total Support Services</b>	<b>\$40,642,261</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,317,293
200 Personnel Services - Employee Benefits	537,720
300 Purchased Professional and Technical Services	150,665
400 Purchased Property Services	39,525
500 Other Purchased Services	115,550
600 Supplies	178,461
700 Property	158,992
800 Other Objects	40,555
<b>Total Student Activities</b>	<b>\$2,538,761</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,538,761</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,290,842
900 Other Uses of Funds	4,547,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,837,842</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	400,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$6,237,842
<b>TOTAL EXPENDITURES</b>	<b>\$95,687,124</b>

**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	12,300,000	12,200,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	4,700,000	4,200,000
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	340,000	340,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$17,340,000</b>	<b>\$16,740,000</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$17,340,000</b>	<b>\$16,740,000</b>
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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	49,238,000	44,800,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	975,000	975,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,300,000	4,300,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$54,513,000</b>	<b>\$50,075,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		



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**

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2023 Estimate</u></b>	<b><u>06/30/2024 Projection</u></b>
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**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**

<b>Total Long-Term Indebtedness</b>	<b>\$54,513,000</b>	<b>\$50,075,000</b>
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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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$54,513,000</b>	<b>\$50,075,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	185,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,978,677
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$8,478,677</b>
<b>5900 Budgetary Reserve</b>	<b>400,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$9,063,677</b>