

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

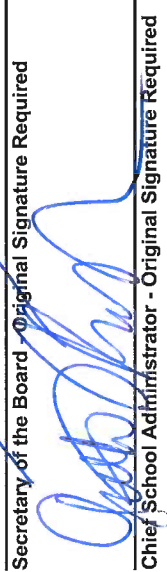
General Fund Budget Approval

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



President of the Board - Original Signature Required

5/18/2023
Date



Secretary of the Board - Original Signature Required

5/18/2023
Date



Chief School Administrator - Original Signature Required

5/18/2023
Date

Debbie Mosloskie

Contact Person

(610)938-6038 Extn :

Telephone

Extension

debbie.mosloskie@ssdcougars.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Springfield SD	COUNTY : Delaware	AUN : 125238502
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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.

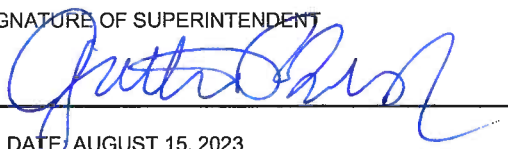
Total Budgeted Expenditures	\$87751383
Ending Unassigned Fund Balance	\$3371818
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.84%

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 05/18/23
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DUE DATE AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Springfield SD	County : Delaware	AUN Number : 125238502
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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 4-27-2023
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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>
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 was budgeted for Commercial Real Estate Tax Appeal refunds.
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.	A portion of the fund balance remains unassigned for unforeseen expenses, unbudgeted expenses and emergencies.

<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	2,149,884
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,371,819
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,371,819</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	69,193,593
7000 Revenue from State Sources	16,950,355
8000 Revenue from Federal Sources	1,607,434
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$87,751,382</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$91,123,201</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	65,464,673
6112 Interim Real Estate Taxes	75,000
6113 Public Utility Realty Taxes	60,180
6114 Payments in Lieu of Current Taxes - State / Local	49,877
6150 Current Act 511 Taxes - Proportional Assessments	1,731,263
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,005,000
6500 Earnings on Investments	480,000
6700 Revenues from LEA Activities	28,000
6910 Rentals	27,500
6940 Tuition from Patrons	13,300
6990 Refunds and Other Miscellaneous Revenue	258,800

REVENUE FROM LOCAL SOURCES \$69,193,593

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	4,161,013
7112 Basic Education Funding-Social Security	1,386,072
7160 Tuition for Orphans Subsidy	12,750
7271 Special Education funds for School-Aged Pupils	2,098,137
7311 Pupil Transportation Subsidy	577,955
7312 Nonpublic and Charter School Pupil Transportation Subsidy	138,985
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	541,613
7330 Health Services (Medical, Dental, Nurse, Act 25)	85,170
7340 State Property Tax Reduction Allocation	1,536,805
7505 Ready to Learn Block Grant	239,989
7820 State Share of Retirement Contributions	6,171,866

REVENUE FROM STATE SOURCES \$16,950,355

REVENUE FROM FEDERAL SOURCES

8512 IDEA, Part B	851,588
8513 IDEA, Section 619	3,066
8514 Title I - Improving the Academic Achievement of the Disadvantaged	380,902
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	69,552
8516 Title III - Language Instruction for English Learners and Immigrant Students	16,935
8517 Title IV - 21st Century Schools	10,391

Amount

REVENUE FROM FEDERAL SOURCES

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund 275,000

REVENUE FROM FEDERAL SOURCES \$1,607,434

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 87,751,382

Act 1 Index (current): 4.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$65,464,673
Amount of Tax Relief for Homestead Exclusions	<u>\$1,536,805</u>
Total Approx. Tax Revenue:	\$67,001,478
Approx. Tax Levy for Tax Rate Calculation:	\$68,588,250

Delaware

Total

2022-23 Data		
a. Assessed Value	\$3,242,861,762	\$3,242,861,762
b. Real Estate Mills	20.4351	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$2,746,671,477	\$2,746,671,477
d. Assessed Value	\$3,260,223,219	\$3,260,223,219
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$66,268,204	\$66,268,204
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$66,268,204	\$66,268,204
(f Total * g)		
i. Base Mills Subject to Index	20.4351	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.63350%	97.63350%
k. Tax Levy Needed	\$68,588,250	\$68,588,250
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	21.0379	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$68,588,250	\$68,588,250
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$67,051,445
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$65,464,673
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$65,464,673	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,536,805</u>	
Total Approx. Tax Revenue:	\$67,001,478	
Approx. Tax Levy for Tax Rate Calculation:	\$68,588,250	
	Delaware	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	21.4364	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$69,887,449	\$69,887,449
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	\$10,838.00	
Number of Homestead/Farmstead Properties	6742	6742
Median Assessed Value of Homestead Properties		\$279,990

Act 1 Index (current): 4.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$65,464,673
Amount of Tax Relief for Homestead Exclusions	<u>\$1,536,805</u>
Total Approx. Tax Revenue:	\$67,001,478
Approx. Tax Levy for Tax Rate Calculation:	\$68,588,250

Delaware	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,536,805	Lowering RE Tax Rate	\$0	\$1,536,805
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,536,805

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	3,260,223,219	21.0379	68,588,250			97.63350%	
Totals:	3,260,223,219		68,588,250	- 1,536,805	= 67,051,445	X 97.63350%	= 65,464,673

	<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%	845,883	845,883
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	0.0100	0.000	885,380	885,380
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 1,731,263 1,731,263

Total Act 511, Current Taxes 1,731,263

Act 511 Tax Limit -->	2,746,671,477	X	12	32,960,058
	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	20.4351	21.0379	2.95%	Yes	4.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6157	Current Act 511 Mercantile Taxes	0.0100	0.0100	0.00%	Yes	4.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	36,388,898
1200 Special Programs - Elementary / Secondary	13,412,044
1300 Vocational Education	820,464
1400 Other Instructional Programs - Elementary / Secondary	230,520
1500 Nonpublic School Programs	6,817
1600 Adult Education Programs	554,963
1700 Higher Education Programs for Secondary Students	15,000
Total Instruction	\$51,428,706
2000 Support Services	
2100 Support Services - Students	4,884,823
2200 Support Services - Instructional Staff	1,319,962
2300 Support Services - Administration	4,800,504
2400 Support Services - Pupil Health	832,048
2500 Support Services - Business	827,807
2600 Operation and Maintenance of Plant Services	5,397,543
2700 Student Transportation Services	3,456,685
2800 Support Services - Central	2,626,101
2900 Other Support Services	58,765
Total Support Services	\$24,204,238
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,577,186
3300 Community Services	59,000
Total Operation of Non-Instructional Services	\$1,636,186
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,866,253
5900 Budgetary Reserve	616,000
Total Other Expenditures and Financing Uses	\$10,482,253
Total Estimated Expenditures and Other Financing Uses	\$87,751,383

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,796,502
200 Personnel Services - Employee Benefits	13,615,194
300 Purchased Professional and Technical Services	667,864
400 Purchased Property Services	87,542
500 Other Purchased Services	495,905
600 Supplies	723,241
800 Other Objects	2,650
Total Regular Programs - Elementary / Secondary	\$36,388,898
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,672,404
200 Personnel Services - Employee Benefits	3,130,754
300 Purchased Professional and Technical Services	2,989,467
400 Purchased Property Services	1,200
500 Other Purchased Services	2,508,025
600 Supplies	108,594
800 Other Objects	1,600
Total Special Programs - Elementary / Secondary	\$13,412,044
1300 <u>Vocational Education</u>	
500 Other Purchased Services	820,464
Total Vocational Education	\$820,464
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	153,482
200 Personnel Services - Employee Benefits	77,038
Total Other Instructional Programs - Elementary / Secondary	\$230,520
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	6,817
Total Nonpublic School Programs	\$6,817
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	554,963
Total Adult Education Programs	\$554,963
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	15,000
Total Higher Education Programs for Secondary Students	\$15,000
Total Instruction	\$51,428,706
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,845,707
200 Personnel Services - Employee Benefits	1,730,933
300 Purchased Professional and Technical Services	266,600
400 Purchased Property Services	2,610

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	3,479
600 Supplies	35,194
800 Other Objects	300
Total Support Services - Students	\$4,884,823
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	600,680
200 Personnel Services - Employee Benefits	511,058
300 Purchased Professional and Technical Services	9,680
400 Purchased Property Services	11,144
600 Supplies	178,600
700 Property	1,200
800 Other Objects	7,600
Total Support Services - Instructional Staff	\$1,319,962
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,380,122
200 Personnel Services - Employee Benefits	1,379,792
300 Purchased Professional and Technical Services	587,500
400 Purchased Property Services	5,272
500 Other Purchased Services	297,740
600 Supplies	126,468
800 Other Objects	23,610
Total Support Services - Administration	\$4,800,504
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	450,526
200 Personnel Services - Employee Benefits	295,232
300 Purchased Professional and Technical Services	78,250
600 Supplies	8,040
Total Support Services - Pupil Health	\$832,048
2500 Support Services - Business	
100 Personnel Services - Salaries	515,691
200 Personnel Services - Employee Benefits	289,416
300 Purchased Professional and Technical Services	1,800
400 Purchased Property Services	7,650
500 Other Purchased Services	5,250
600 Supplies	6,000
800 Other Objects	2,000
Total Support Services - Business	\$827,807
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,121,462
200 Personnel Services - Employee Benefits	1,557,031
300 Purchased Professional and Technical Services	45,000
400 Purchased Property Services	485,650
500 Other Purchased Services	135,200
600 Supplies	1,004,200
700 Property	45,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	4,000
Total Operation and Maintenance of Plant Services	\$5,397,543
2700 Student Transportation Services	
500 Other Purchased Services	3,279,001
600 Supplies	177,684
Total Student Transportation Services	\$3,456,685
2800 Support Services - Central	
100 Personnel Services - Salaries	833,302
200 Personnel Services - Employee Benefits	602,770
300 Purchased Professional and Technical Services	82,100
400 Purchased Property Services	661,955
500 Other Purchased Services	2,200
600 Supplies	414,174
800 Other Objects	29,600
Total Support Services - Central	\$2,626,101
2900 Other Support Services	
500 Other Purchased Services	58,765
Total Other Support Services	\$58,765
Total Support Services	\$24,204,238
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,105,689
200 Personnel Services - Employee Benefits	135,741
300 Purchased Professional and Technical Services	121,200
400 Purchased Property Services	33,656
500 Other Purchased Services	86,900
600 Supplies	76,000
800 Other Objects	18,000
Total Student Activities	\$1,577,186
3300 Community Services	
500 Other Purchased Services	59,000
Total Community Services	\$59,000
Total Operation of Non-Instructional Services	\$1,636,186
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4,800,238
900 Other Uses of Funds	5,066,015
Total Debt Service / Other Expenditures and Financing Uses	\$9,866,253
5900 Budgetary Reserve	
800 Other Objects	616,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$616,000
Total Other Expenditures and Financing Uses	\$10,482,253
TOTAL EXPENDITURES	\$87,751,383

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	5,520,000	6,040,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	7,000,000	6,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	8,500,000	6,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	600,000	400,000
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	\$21,620,000	\$18,440,000
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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	\$21,620,000	\$18,440,000
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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	124,010,000	119,030,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	555,450	559,500
0540 Accumulated Compensated Absences	525,000	505,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,500,000	1,900,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$126,590,450	\$121,994,500
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	\$126,590,450	\$121,994,500
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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	\$126,590,450	\$121,994,500
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Account Description	Amounts
0810 Nonspendable Fund Balance	2,149,884
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,371,818
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,371,818
5900 Budgetary Reserve	616,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,137,702