

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Upper Darby SD	<b>County :</b> Delaware	<b>AUN Number :</b> 125239452
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/9/23
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2023



\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date 6/20/23



\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date 6/20/23



\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date 6/20/23

Craig Rogers

\_\_\_\_\_  
Contact Person

(610)789-7200      Extn :  
\_\_\_\_\_  
Telephone                                  Extension

cjrogers@upperdarbysd.org

\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Upper Darby SD	COUNTY : Delaware	AUN : 125239452
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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%

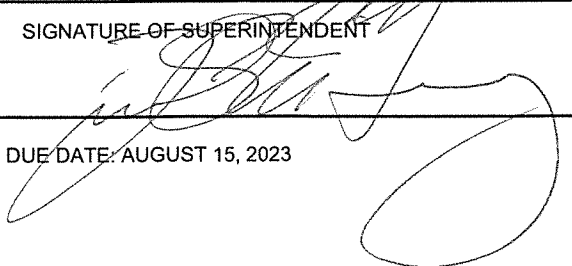
Did you raise property taxes in SY 2023-2024 (compared to 2022-2023 )? Yes   
No

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$269799628
Ending Unassigned Fund Balance	\$12775000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.73%

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 6/20/23
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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)

<b>School District Name :</b> Upper Darby SD	<b>County :</b> Delaware	<b>AUN Number :</b> 125239452
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<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/9/23
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Provision for unanticipated expenditures and historical unspent funds associated with unfilled positions and timing associated with filling positions that become vacant during the school year.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Estimated Unassigned Funds for the year ending 06-30-2024
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Estimated Assigned Funds as of 06-30-2024 for OPEB, PSERS, reserves for encumbrance, capital needs and future IT needs.

<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	1,199,429
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,194,440
0840 Assigned Fund Balance	15,825,000
0850 Unassigned Fund Balance	11,500,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$31,519,440</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	117,559,868
7000 Revenue from State Sources	112,244,303
8000 Revenue from Federal Sources	34,901,017
9000 Other Financing Sources	900,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$265,605,188</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$297,124,628</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	103,973,660
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Realty Taxes	105,000
6150 Current Act 511 Taxes - Proportional Assessments	2,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	6,500,000
6500 Earnings on Investments	1,001,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,776,358
6920 Contributions and Donations from Private Sources	1,000
6980 Revenue from Community Services Activities	194,000
6990 Refunds and Other Miscellaneous Revenue	358,250

**REVENUE FROM LOCAL SOURCES \$117,559,868**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	60,591,072
7112 Basic Education Funding-Social Security	5,023,899
7160 Tuition for Orphans Subsidy	500,000
7271 Special Education funds for School-Aged Pupils	11,526,416
7311 Pupil Transportation Subsidy	1,450,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	550,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	300,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	250,000
7340 State Property Tax Reduction Allocation	6,481,808
7360 Safe Schools	168,127
7505 Ready to Learn Block Grant	2,073,956
7820 State Share of Retirement Contributions	23,329,025

**REVENUE FROM STATE SOURCES \$112,244,303**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	6,882,558
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	625,886
8516 Title III - Language Instruction for English Learners and Immigrant Students	293,552
8517 Title IV - 21st Century Schools	155,775
8732 ARRA - Qualified School Construction Bonds (QSCB)	249,609
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	4,477,913
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	20,825,252

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8753 ARP ESSER Afterschool Programs	135,000
8755 ARP ESSER Emergency Relief for Other Educational Entities	145,472
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,000,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	110,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$34,901,017</b>
<b>OTHER FINANCING SOURCES</b>	
9350 Enterprise Fund Transfers	900,000
<b>OTHER FINANCING SOURCES</b>	<b>\$900,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>265,605,188</b>



Act 1 Index (current): 6.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$103,973,660

Amount of Tax Relief for Homestead Exclusions \$6,493,940

Total Approx. Tax Revenue: \$110,467,600

Approx. Tax Levy for Tax Rate Calculation: \$117,604,735

Delaware

Total

2022-23 Data		
a. Assessed Value	\$4,696,354,076	\$4,696,354,076
b. Real Estate Mills	24.8737	
<b>I. 2023-24 Data</b>		
c. 2021 STEB Market Value	\$3,797,468,229	\$3,797,468,229
d. Assessed Value	\$4,681,269,914	\$4,681,269,914
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2022-23 Calculations</b>		
f. 2022-23 Tax Levy	\$116,815,702	\$116,815,702
(a * b)		
<b>2023-24 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$116,815,702	\$116,815,702
(f Total * g)		
i. Base Mills Subject to Index	24.8737	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	93.57656%	93.57656%
k. Tax Levy Needed	\$117,604,735	\$117,604,735
(Approx. Tax Levy * g)		
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>25.1224</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$117,604,735	\$117,604,735
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$111,110,795
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$103,973,660
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.0%

<b>Calculation Method:</b>	<b>Rate</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>		<b>\$103,973,660</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>		<b><u>\$6,493,940</u></b>	
<b>Total Approx. Tax Revenue:</b>		<b>\$110,467,600</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>		<b>\$117,604,735</b>	
	<b>Delaware</b>		<b>Total</b>

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<b>Index Maximums</b>			
	p. Maximum Mills Based On Index (i * (1 + Index))	26.3661	
	q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$123,426,831	\$123,426,831
<b>IV.</b>	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

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<b>Information Related to Property Tax Relief</b>			
	Assessed Value Exclusion per Homestead	\$17,082.00	
<b>V.</b>	Number of Homestead/Farmstead Properties	15132	15132
	Median Assessed Value of Homestead Properties		\$125,950

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Act 1 Index (current): 6.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$103,973,660</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$6,493,940</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$110,467,600</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$117,604,735</b>

<b>Delaware</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$6,481,808	Lowering RE Tax Rate	\$0	\$6,481,808
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$12,132			\$12,132
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$6,493,940</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	4,681,269,914	25.1224	117,604,735			93.57656%	
<b>Totals:</b>	<b>4,681,269,914</b>		<b>117,604,735</b>	<b>6,493,940</b>	<b>111,110,795</b>	<b>93.57656%</b>	<b>103,973,660</b>

	<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	0.750%	0.500%	2,500,000	2,500,000
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 2,500,000 2,500,000**

**Total Act 511, Current Taxes 2,500,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>3,797,468,229</b>	<b>12</b>	<b>45,569,619</b>
	<b>Market Value</b>	<b>Mills</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>									
	Delaware	24.8737	25.1224	1.00%	Yes	6.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.750%	0.750%	0.00%	Yes	6.0%	0.500%	0.500%	0.01%	Yes

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	104,544,864
1200 Special Programs - Elementary / Secondary	49,582,660
1300 Vocational Education	2,288,000
1400 Other Instructional Programs - Elementary / Secondary	2,897,874
1500 Nonpublic School Programs	248,315
1600 Adult Education Programs	792,473
<b>Total Instruction</b>	<b>\$160,354,186</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	9,928,483
2200 Support Services - Instructional Staff	8,172,999
2300 Support Services - Administration	13,572,344
2400 Support Services - Pupil Health	2,203,296
2500 Support Services - Business	2,074,555
2600 Operation and Maintenance of Plant Services	19,518,355
2700 Student Transportation Services	10,533,754
2800 Support Services - Central	3,264,853
2900 Other Support Services	85,000
<b>Total Support Services</b>	<b>\$69,353,639</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,449,458
3300 Community Services	1,201,739
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,651,197</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	23,882,347
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$23,882,347</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	7,900,663
5200 Interfund Transfers - Out	500,000
5900 Budgetary Reserve	4,157,596
<b>Total Other Expenditures and Financing Uses</b>	<b>\$12,558,259</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$269,799,628</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	55,060,618
200 Personnel Services - Employee Benefits	31,286,710
300 Purchased Professional and Technical Services	4,456,690
400 Purchased Property Services	274,869
500 Other Purchased Services	6,733,825
600 Supplies	6,716,261
700 Property	15,641
800 Other Objects	250
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$104,544,864</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	13,796,120
200 Personnel Services - Employee Benefits	8,649,289
300 Purchased Professional and Technical Services	12,327,235
400 Purchased Property Services	2,125
500 Other Purchased Services	13,328,329
600 Supplies	172,462
800 Other Objects	1,307,100
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$49,582,660</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	2,288,000
<b>Total Vocational Education</b>	<b>\$2,288,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,399,289
200 Personnel Services - Employee Benefits	447,785
300 Purchased Professional and Technical Services	90,000
400 Purchased Property Services	1,800
500 Other Purchased Services	950,000
600 Supplies	9,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,897,874</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	248,315
<b>Total Nonpublic School Programs</b>	<b>\$248,315</b>
<b>1600 <u>Adult Education Programs</u></b>	
300 Purchased Professional and Technical Services	25,194
500 Other Purchased Services	767,279
<b>Total Adult Education Programs</b>	<b>\$792,473</b>
<b>Total Instruction</b>	<b>\$160,354,186</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	5,998,694
200 Personnel Services - Employee Benefits	3,513,081

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	253,080
400 Purchased Property Services	5,128
500 Other Purchased Services	95,100
600 Supplies	60,900
800 Other Objects	2,500
<b>Total Support Services - Students</b>	<b>\$9,928,483</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	4,529,496
200 Personnel Services - Employee Benefits	3,020,576
300 Purchased Professional and Technical Services	342,766
500 Other Purchased Services	20,000
600 Supplies	253,321
800 Other Objects	6,840
<b>Total Support Services - Instructional Staff</b>	<b>\$8,172,999</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	7,058,981
200 Personnel Services - Employee Benefits	4,142,978
300 Purchased Professional and Technical Services	765,500
400 Purchased Property Services	64,009
500 Other Purchased Services	1,277,058
600 Supplies	56,550
800 Other Objects	207,268
<b>Total Support Services - Administration</b>	<b>\$13,572,344</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	1,360,482
200 Personnel Services - Employee Benefits	750,326
300 Purchased Professional and Technical Services	69,200
500 Other Purchased Services	200
600 Supplies	23,088
<b>Total Support Services - Pupil Health</b>	<b>\$2,203,296</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	1,167,626
200 Personnel Services - Employee Benefits	708,036
300 Purchased Professional and Technical Services	145,750
400 Purchased Property Services	11,500
500 Other Purchased Services	25,000
600 Supplies	14,843
800 Other Objects	1,800
<b>Total Support Services - Business</b>	<b>\$2,074,555</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	7,300,275
200 Personnel Services - Employee Benefits	4,138,548
300 Purchased Professional and Technical Services	30,505
400 Purchased Property Services	4,710,416
500 Other Purchased Services	574,922



<u>Description</u>	<u>Amount</u>
600 Supplies	2,546,489
700 Property	207,700
800 Other Objects	9,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$19,518,355</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	5,627,121
200 Personnel Services - Employee Benefits	2,574,844
300 Purchased Professional and Technical Services	10,940
400 Purchased Property Services	189,250
500 Other Purchased Services	701,550
600 Supplies	829,499
700 Property	600,000
800 Other Objects	550
<b>Total Student Transportation Services</b>	<b>\$10,533,754</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	1,371,158
200 Personnel Services - Employee Benefits	853,083
300 Purchased Professional and Technical Services	177,840
400 Purchased Property Services	13,700
500 Other Purchased Services	17,385
600 Supplies	817,594
700 Property	8,000
800 Other Objects	6,093
<b>Total Support Services - Central</b>	<b>\$3,264,853</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	85,000
<b>Total Other Support Services</b>	<b>\$85,000</b>
<b>Total Support Services</b>	<b>\$69,353,639</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,327,164
200 Personnel Services - Employee Benefits	605,794
300 Purchased Professional and Technical Services	42,500
400 Purchased Property Services	37,500
500 Other Purchased Services	132,600
600 Supplies	221,000
700 Property	60,000
800 Other Objects	22,900
<b>Total Student Activities</b>	<b>\$2,449,458</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	848,008
200 Personnel Services - Employee Benefits	191,170
300 Purchased Professional and Technical Services	41,400
400 Purchased Property Services	5,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	35,000
600 Supplies	76,161
700 Property	5,000
<b>Total Community Services</b>	<b>\$1,201,739</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,651,197</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	19,655,916
700 Property	4,226,431
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$23,882,347</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$23,882,347</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	3,244,797
900 Other Uses of Funds	4,655,866
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$7,900,663</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	500,000
<b>Total Interfund Transfers - Out</b>	<b>\$500,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	4,157,596
<b>Total Budgetary Reserve</b>	<b>\$4,157,596</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$12,558,259</b>
<b>TOTAL EXPENDITURES</b>	<b>\$269,799,628</b>

**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	56,825,584	52,760,969
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	27,964,890	28,464,890
Other Capital Projects Fund	18,910,996	3,910,996
Debt Service Fund		
Food Service / Cafeteria Operations Fund	9,097,683	8,197,683
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	525,000	500,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	195,500	190,000
Other Agency Fund	300,000	275,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$113,819,653</b>	<b>\$94,299,538</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

<b>Total Long-Term Investments</b>		
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<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$113,819,653</b>	<b>\$94,299,538</b>
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

<b>General Fund</b>		
0510 Bonds Payable	91,547,463	85,885,083
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	2,496,404	2,558,814
0550 Authority Lease Obligations	1,284,633	1,044,377
0560 Other Post-Employment Benefits (OPEB)	25,137,172	26,303,180
0599 Other Noncurrent Liabilities	268,219,600	295,041,560
<b>Total General Fund</b>	<b>\$388,685,272</b>	<b>\$410,833,014</b>

**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**

**\$388,685,272**

**\$410,833,014**

**Short-Term Payables**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	39,396,865	39,429,413
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		
<b>Total Short-Term Payables</b>	<b>\$39,396,865</b>	<b>\$39,429,413</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$428,082,137</b>	<b>\$450,262,427</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	1,199,429
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	14,550,000
0850 Unassigned Fund Balance	12,775,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$27,325,000</b>
<b>5900 Budgetary Reserve</b>	<b>4,157,596</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$32,682,025</b>