


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

5-22-23

Date



Secretary of the Board - Original Signature Required

5-22-23

Date



Chief School Administrator - Original Signature Required

5-22-23

Date

Susan Chambers

Contact Person

(610)469-5897 Extn :

Telephone Extension

schambers@ojrsd.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Owen J Roberts SD	COUNTY : Chester	AUN : 124156603
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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%

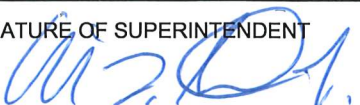
Did you raise property taxes in SY 2023-2024 (compared to 2022-2023)? Yes
No

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

Total Budgeted Expenditures	\$125028974
Ending Unassigned Fund Balance	\$6439067
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.15%

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 5-24-2023
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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 : Owen J Roberts SD	County : Chester	AUN Number : 124156603
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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 April 17, 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.	Board Policy 601.2 - The District will maintain a budgetary reserve in order to provide for operating contingencies.
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.	Board Policy 601.1 - The District will strive to maintain an Unassigned General Fund Balance of not less than 5% of the following year's budgeted expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The District has Committed Fund Balance to address increased costs associated with future increases in mandated PSERS retirement rates/expenditures.

<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	6,423,631
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,251,449
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$12,675,080</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	97,322,339
7000 Revenue from State Sources	25,966,171
8000 Revenue from Federal Sources	1,740,464
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$125,028,974</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$137,704,054</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	81,715,160
6112 Interim Real Estate Taxes	550,000
6113 Public Utility Realty Taxes	82,500
6114 Payments in Lieu of Current Taxes - State / Local	2,500
6150 Current Act 511 Taxes - Proportional Assessments	10,675,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,900,000
6500 Earnings on Investments	800,000
6700 Revenues from LEA Activities	80,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	960,251
6910 Rentals	90,000
6920 Contributions and Donations from Private Sources	75,000
6940 Tuition from Patrons	101,928
6980 Revenue from Community Services Activities	60,000
6990 Refunds and Other Miscellaneous Revenue	230,000
REVENUE FROM LOCAL SOURCES	\$97,322,339
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,551,728
7112 Basic Education Funding-Social Security	1,970,918
7271 Special Education funds for School-Aged Pupils	2,418,105
7292 Pre-K Counts	400,000
7311 Pupil Transportation Subsidy	2,078,429
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	533,321
7330 Health Services (Medical, Dental, Nurse, Act 25)	108,000
7340 State Property Tax Reduction Allocation	1,876,279
7505 Ready to Learn Block Grant	292,196
7820 State Share of Retirement Contributions	8,737,195
REVENUE FROM STATE SOURCES	\$25,966,171
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	100,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	274,332
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	84,658
8516 Title III - Language Instruction for English Learners and Immigrant Students	10,350
8517 Title IV - 21st Century Schools	24,124

Amount

REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,247,000
REVENUE FROM FEDERAL SOURCES	\$1,740,464
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	125,028,974

Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$81,715,160
Amount of Tax Relief for Homestead Exclusions	<u>\$1,876,279</u>
Total Approx. Tax Revenue:	\$83,591,439
Approx. Tax Levy for Tax Rate Calculation:	\$86,893,340

Chester

Total

2022-23 Data		
a. Assessed Value	\$2,482,891,440	\$2,482,891,440
b. Real Estate Mills	33.9299	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$3,773,208,356	\$3,773,208,356
d. Assessed Value	\$2,516,918,531	\$2,516,918,531
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$84,244,258	\$84,244,258
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$84,244,258	\$84,244,258
(f Total * g)		
i. Base Mills Subject to Index	33.9299	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.11619%	96.11619%
k. Tax Levy Needed	\$86,893,340	\$86,893,340
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	34.5237	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$86,893,340	\$86,893,340
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$85,017,061
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$81,715,160
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$81,715,160	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,876,279</u>	
Total Approx. Tax Revenue:	\$83,591,439	
Approx. Tax Levy for Tax Rate Calculation:	\$86,893,340	

Chester

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	35.3210	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$88,900,079	\$88,900,079
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	\$5,882.21	
Number of Homestead/Farmstead Properties	9256	9256
Median Assessed Value of Homestead Properties		\$175,190

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$81,715,160
Amount of Tax Relief for Homestead Exclusions	<u>\$1,876,279</u>
Total Approx. Tax Revenue:	\$83,591,439
Approx. Tax Levy for Tax Rate Calculation:	\$86,893,340

	Chester	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,876,279	Lowering RE Tax Rate	\$0	\$1,876,279
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,876,279

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>
Chester	2,516,918,531	34.5237	86,893,340			96.11619%	
Totals:	2,516,918,531		86,893,340	- 1,876,279	= 85,017,061	X 96.11619%	= 81,715,160

	<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	0.500%	0.000%	9,000,000	9,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,500,000	1,500,000
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	0.5000	0.7500	175,000	175,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 10,675,000 10,675,000

Total Act 511, Current Taxes 10,675,000

Act 511 Tax Limit -->	3,773,208,356 X	12	45,278,500
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24	Percent Change in Rate	Less than or equal to Index		2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Chester	33.9299	34.5237	1.76%	Yes	4.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6157	Current Act 511 Mercantile Taxes	0.5000	0.5000	0.00%	Yes	4.1%	0.7500	0.7500	0.01%	Yes

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	49,099,568
1200 Special Programs - Elementary / Secondary	20,011,176
1300 Vocational Education	1,805,741
1400 Other Instructional Programs - Elementary / Secondary	540,218
Total Instruction	\$71,456,703
2000 Support Services	
2100 Support Services - Students	5,409,811
2200 Support Services - Instructional Staff	3,897,979
2300 Support Services - Administration	6,172,685
2400 Support Services - Pupil Health	1,544,425
2500 Support Services - Business	1,790,216
2600 Operation and Maintenance of Plant Services	10,549,020
2700 Student Transportation Services	6,644,947
2800 Support Services - Central	2,787,006
2900 Other Support Services	500,205
Total Support Services	\$39,296,294
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,310,252
3300 Community Services	132,633
Total Operation of Non-Instructional Services	\$2,442,885
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	10,597,165
5900 Budgetary Reserve	1,235,927
Total Other Expenditures and Financing Uses	\$11,833,092
Total Estimated Expenditures and Other Financing Uses	\$125,028,974

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	27,066,498
200 Personnel Services - Employee Benefits	17,402,134
300 Purchased Professional and Technical Services	1,784,635
400 Purchased Property Services	25,000
500 Other Purchased Services	1,763,980
600 Supplies	1,033,121
700 Property	10,500
800 Other Objects	13,700
Total Regular Programs - Elementary / Secondary	\$49,099,568
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,891,669
200 Personnel Services - Employee Benefits	5,997,090
300 Purchased Professional and Technical Services	2,688,051
500 Other Purchased Services	2,258,048
600 Supplies	163,318
700 Property	12,000
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$20,011,176
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	141,506
200 Personnel Services - Employee Benefits	94,090
300 Purchased Professional and Technical Services	257,860
400 Purchased Property Services	2,000
500 Other Purchased Services	1,290,885
600 Supplies	19,400
Total Vocational Education	\$1,805,741
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	304,785
200 Personnel Services - Employee Benefits	150,932
300 Purchased Professional and Technical Services	42,640
500 Other Purchased Services	21,535
600 Supplies	15,815
800 Other Objects	4,511
Total Other Instructional Programs - Elementary / Secondary	\$540,218
Total Instruction	\$71,456,703
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,793,188
200 Personnel Services - Employee Benefits	1,708,801
300 Purchased Professional and Technical Services	795,195
500 Other Purchased Services	11,200
600 Supplies	78,977

<u>Description</u>	<u>Amount</u>
800 Other Objects	22,450
Total Support Services - Students	\$5,409,811
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,161,294
200 Personnel Services - Employee Benefits	1,459,421
300 Purchased Professional and Technical Services	127,375
400 Purchased Property Services	150
500 Other Purchased Services	31,264
600 Supplies	106,825
800 Other Objects	11,650
Total Support Services - Instructional Staff	\$3,897,979
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,203,013
200 Personnel Services - Employee Benefits	1,987,830
300 Purchased Professional and Technical Services	526,000
500 Other Purchased Services	11,700
600 Supplies	47,100
800 Other Objects	397,042
Total Support Services - Administration	\$6,172,685
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	617,663
200 Personnel Services - Employee Benefits	396,295
300 Purchased Professional and Technical Services	508,648
400 Purchased Property Services	475
600 Supplies	21,344
Total Support Services - Pupil Health	\$1,544,425
2500 Support Services - Business	
100 Personnel Services - Salaries	1,018,033
200 Personnel Services - Employee Benefits	585,658
300 Purchased Professional and Technical Services	62,500
400 Purchased Property Services	4,000
500 Other Purchased Services	7,500
600 Supplies	107,500
800 Other Objects	5,025
Total Support Services - Business	\$1,790,216
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,117,267
200 Personnel Services - Employee Benefits	2,734,059
300 Purchased Professional and Technical Services	61,100
400 Purchased Property Services	1,573,500
500 Other Purchased Services	482,994
600 Supplies	1,514,350
700 Property	55,000
800 Other Objects	10,750
Total Operation and Maintenance of Plant Services	\$10,549,020

2023-2024 Final General Fund Budget

LEA : 124156603 Owen J Roberts SD

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	299,569
200 Personnel Services - Employee Benefits	186,080
400 Purchased Property Services	6,000
500 Other Purchased Services	6,069,507
600 Supplies	83,481
800 Other Objects	310
Total Student Transportation Services	\$6,644,947
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,056,997
200 Personnel Services - Employee Benefits	810,848
300 Purchased Professional and Technical Services	217,950
500 Other Purchased Services	240,238
600 Supplies	457,723
800 Other Objects	3,250
Total Support Services - Central	\$2,787,006
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	17,810
200 Personnel Services - Employee Benefits	9,391
500 Other Purchased Services	39,000
800 Other Objects	434,004
Total Other Support Services	\$500,205
Total Support Services	\$39,296,294
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,193,596
200 Personnel Services - Employee Benefits	508,227
300 Purchased Professional and Technical Services	137,269
400 Purchased Property Services	21,700
500 Other Purchased Services	169,410
600 Supplies	201,100
700 Property	35,000
800 Other Objects	43,950
Total Student Activities	\$2,310,252
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	76,473
200 Personnel Services - Employee Benefits	17,896
500 Other Purchased Services	700
600 Supplies	3,564
800 Other Objects	34,000
Total Community Services	\$132,633
Total Operation of Non-Instructional Services	\$2,442,885
5000 <u>Other Expenditures and Financing Uses</u>	

<u>Description</u>	<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	10,597,165
Total Interfund Transfers - Out	\$10,597,165
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,235,927
Total Budgetary Reserve	\$1,235,927
Total Other Expenditures and Financing Uses	\$11,833,092
TOTAL EXPENDITURES	\$125,028,974

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	52,400,000	52,400,000
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	18,300,000	16,200,000
Other Capital Projects Fund	2,000,000	2,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	3,000,000	3,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	6,700,000	6,700,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$82,500,000	\$80,400,000

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$82,500,000	\$80,400,000
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	900,000	900,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	13,500,000	13,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$14,400,000	\$14,400,000

Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		

Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		

Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

0510 Bonds Payable	89,015,000	82,455,000
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 \$89,015,000 \$82,455,000

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	\$103,415,000	\$96,855,000
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Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

General Fund	20,000,000	20,000,000
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	6,485,000	6,560,000
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	350,000	350,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$26,935,000	\$27,010,000
TOTAL INDEBTEDNESS	\$130,350,000	\$123,865,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,236,013
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,439,067
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,675,080
5900 Budgetary Reserve	1,235,927
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$13,911,007