

**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 : Oxford Area SD	County : Chester	AUN Number : 124156703
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/23/2023
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Oxford Area SD	COUNTY : Chester	AUN : 124156703
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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	\$82393787
Ending Unassigned Fund Balance	\$661716
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.80%

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 5/23/2023
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DUE DATE: AUGUST 15, 2023

LEA Name : Oxford Area SD

Class : 3

AUN Number : 124156703

County : Chester

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/23/2023

Joseph E. Tighe



5/23/2023

President of the Board - Original Signature Required

Date

Brian P. Cooney



5/23/2023

Secretary of the Board - Original Signature Required

Date

David A. Woods



5/23/2023

Chief School Administrator - Original Signature Required

Date

Brian P Cooney

(610)932-6600

Extn :

Contact Person

Telephone

Extension

bcooney@oxfordasd.org

Email Address

Printed 5/23/2023 2:43:51 PM

<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.	To cover unpredictable changes in cost of goods and service (less than 1% of 2023-24 budgeted expenditures)
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.	.79% of 2023-24 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.	For Unanticipated Medical Claims (self-insured), Employer Retirement Contributions, Other Capital Projects and Revenue Shortfalls

<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	5,474,755
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,217,222
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,691,977</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	45,987,629
7000 Revenue from State Sources	27,930,247
8000 Revenue from Federal Sources	4,445,650
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$78,363,526</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$85,055,503</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	39,311,350
6112 Interim Real Estate Taxes	359,959
6113 Public Utility Realty Taxes	36,580
6150 Current Act 511 Taxes - Proportional Assessments	3,729,240
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,296,790
6500 Earnings on Investments	350,620
6700 Revenues from LEA Activities	111,160
6800 Revenues from Intermediary Sources / Pass-Through Funds	556,200
6910 Rentals	52,740
6920 Contributions and Donations from Private Sources	80,000
6990 Refunds and Other Miscellaneous Revenue	102,990

REVENUE FROM LOCAL SOURCES \$45,987,629

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	14,138,170
7112 Basic Education Funding-Social Security	1,184,500
7160 Tuition for Orphans Subsidy	71,000
7271 Special Education funds for School-Aged Pupils	2,582,830
7311 Pupil Transportation Subsidy	1,265,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	917,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	62,000
7340 State Property Tax Reduction Allocation	1,971,072
7505 Ready to Learn Block Grant	572,695
7820 State Share of Retirement Contributions	5,165,980

REVENUE FROM STATE SOURCES \$27,930,247

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	844,330
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	136,500
8516 Title III - Language Instruction for English Learners and Immigrant Students	69,400
8517 Title IV - 21st Century Schools	63,440
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,203,080
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	128,900

Amount

REVENUE FROM FEDERAL SOURCES	\$4,445,650
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	78,363,526

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$39,311,350	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,971,072</u>	
Total Approx. Tax Revenue:	\$41,282,422	
Approx. Tax Levy for Tax Rate Calculation:	\$43,000,419	
	Chester	Total

2022-23 Data		
a. Assessed Value	\$1,173,715,634	\$1,173,715,634
b. Real Estate Mills	34.6390	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,841,309,043	\$1,841,309,043
d. Assessed Value	\$1,192,495,084	\$1,192,495,084
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022-23 Calculations		
f. 2022-23 Tax Levy	\$40,656,336	\$40,656,336
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$40,656,336	\$40,656,336
(f Total * g)		
i. Base Mills Subject to Index	34.6390	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.81276%	95.81276%
k. Tax Levy Needed	\$43,000,419	\$43,000,419
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	36.0592	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$43,000,419	\$43,000,419
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$41,029,347
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$39,311,350
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.7%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:	\$39,311,350		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,971,072</u>		
Total Approx. Tax Revenue:	\$41,282,422		
Approx. Tax Levy for Tax Rate Calculation:	\$43,000,419		
	Chester		Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	36.6134		
q. Mills In Excess of Index (if l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$43,661,300		\$43,661,300
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	\$9,598.00		
Number of Homestead/Farmstead Properties	5737		5737
Median Assessed Value of Homestead Properties			\$121,865

Act 1 Index (current): 5.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$39,311,350
Amount of Tax Relief for Homestead Exclusions	<u>\$1,971,072</u>
Total Approx. Tax Revenue:	\$41,282,422
Approx. Tax Levy for Tax Rate Calculation:	\$43,000,419

	Chester	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,971,072	Lowering RE Tax Rate	\$0	\$1,971,072
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,971,072

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	1,192,495,084	36.0592	43,000,419			95.81276%	
Totals:	1,192,495,084		43,000,419	1,971,072	41,029,347	95.81276%	39,311,350

	<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%	3,019,660	3,019,660
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	709,580	709,580
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 3,729,240 3,729,240

Total Act 511, Current Taxes 3,729,240

Act 511 Tax Limit -->	1,841,309,043	12	22,095,709
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:			
		2022-23 (Rebalanced)	2023-24	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
6111	<u>Current Real Estate Taxes</u> Chester	34.6390	36.0592	4.11%	Yes	5.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					5.7%				
6141	Current Act 511 Per Capita Taxes					5.7%				
6142	Current Act 511 Occupation Taxes - Flat Rate					5.7%				
6143	Current Act 511 Local Services Taxes					5.7%				
6144	Current Act 511 Trailer Taxes					5.7%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					5.7%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					5.7%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					5.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.7%				
6152	Current Act 511 Occupation Taxes					5.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.7%				
6154	Current Act 511 Amusement Taxes					5.7%				
6155	Current Act 511 Business Privilege Taxes					5.7%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					5.7%				
6157	Current Act 511 Mercantile Taxes					5.7%				
6159	Current Act 511 Taxes, Other Proportional Assessments					5.7%				

LEA : 124156703 Oxford Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	32,162,709
1200 Special Programs - Elementary / Secondary	18,576,753
1300 Vocational Education	2,518,023
1400 Other Instructional Programs - Elementary / Secondary	436,364
1500 Nonpublic School Programs	15,940
Total Instruction	\$53,709,789
2000 Support Services	
2100 Support Services - Students	1,891,849
2200 Support Services - Instructional Staff	1,746,208
2300 Support Services - Administration	4,066,886
2400 Support Services - Pupil Health	703,822
2500 Support Services - Business	649,321
2600 Operation and Maintenance of Plant Services	5,741,198
2700 Student Transportation Services	4,238,359
2800 Support Services - Central	2,033,221
2900 Other Support Services	19,023
Total Support Services	\$21,089,887
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,088,501
3300 Community Services	7,455
Total Operation of Non-Instructional Services	\$1,095,956
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	291,255
Total Facilities Acquisition, Construction and Improvement Services	\$291,255
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,006,900
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$6,206,900
Total Estimated Expenditures and Other Financing Uses	\$82,393,787

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,171,266
200 Personnel Services - Employee Benefits	10,145,228
300 Purchased Professional and Technical Services	365,881
400 Purchased Property Services	126,241
500 Other Purchased Services	5,224,952
600 Supplies	648,831
700 Property	457,550
800 Other Objects	22,760
Total Regular Programs - Elementary / Secondary	\$32,162,709
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,998,428
200 Personnel Services - Employee Benefits	2,618,560
300 Purchased Professional and Technical Services	7,221,000
400 Purchased Property Services	2,500
500 Other Purchased Services	4,665,445
600 Supplies	59,500
700 Property	9,700
800 Other Objects	1,620
Total Special Programs - Elementary / Secondary	\$18,576,753
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,518,023
Total Vocational Education	\$2,518,023
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	120,975
200 Personnel Services - Employee Benefits	50,389
300 Purchased Professional and Technical Services	190,000
500 Other Purchased Services	75,000
Total Other Instructional Programs - Elementary / Secondary	\$436,364
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	15,940
Total Nonpublic School Programs	\$15,940
Total Instruction	\$53,709,789
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,112,963
200 Personnel Services - Employee Benefits	727,266
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	23,050
600 Supplies	18,610
700 Property	500
800 Other Objects	3,460

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,891,849
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	887,549
200 Personnel Services - Employee Benefits	562,444
300 Purchased Professional and Technical Services	152,000
400 Purchased Property Services	3,000
500 Other Purchased Services	14,640
600 Supplies	110,715
700 Property	7,900
800 Other Objects	7,960
Total Support Services - Instructional Staff	\$1,746,208
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,161,115
200 Personnel Services - Employee Benefits	1,514,336
300 Purchased Professional and Technical Services	157,000
400 Purchased Property Services	16,410
500 Other Purchased Services	171,010
600 Supplies	17,400
700 Property	1,470
800 Other Objects	28,145
Total Support Services - Administration	\$4,066,886
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	408,174
200 Personnel Services - Employee Benefits	268,264
300 Purchased Professional and Technical Services	289
400 Purchased Property Services	810
500 Other Purchased Services	6,000
600 Supplies	19,485
700 Property	350
800 Other Objects	450
Total Support Services - Pupil Health	\$703,822
2500 Support Services - Business	
100 Personnel Services - Salaries	362,124
200 Personnel Services - Employee Benefits	251,697
400 Purchased Property Services	2,900
500 Other Purchased Services	20,000
600 Supplies	7,800
700 Property	2,000
800 Other Objects	2,800
Total Support Services - Business	\$649,321
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	788,937
200 Personnel Services - Employee Benefits	574,873
300 Purchased Professional and Technical Services	1,396,988
400 Purchased Property Services	1,343,400

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	191,500
600 Supplies	1,400,000
700 Property	45,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$5,741,198
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	4,500
500 Other Purchased Services	3,766,119
600 Supplies	457,440
700 Property	10,000
800 Other Objects	300
Total Student Transportation Services	\$4,238,359
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	772,008
200 Personnel Services - Employee Benefits	523,163
300 Purchased Professional and Technical Services	115,660
400 Purchased Property Services	22,500
500 Other Purchased Services	103,970
600 Supplies	224,750
700 Property	269,170
800 Other Objects	2,000
Total Support Services - Central	\$2,033,221
2900 <u>Other Support Services</u>	
500 Other Purchased Services	19,023
Total Other Support Services	\$19,023
Total Support Services	\$21,089,887
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	468,174
200 Personnel Services - Employee Benefits	215,896
300 Purchased Professional and Technical Services	91,319
400 Purchased Property Services	34,380
500 Other Purchased Services	153,450
600 Supplies	42,294
700 Property	45,394
800 Other Objects	37,594
Total Student Activities	\$1,088,501
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	1,731
200 Personnel Services - Employee Benefits	724
300 Purchased Professional and Technical Services	5,000
Total Community Services	\$7,455
Total Operation of Non-Instructional Services	\$1,095,956

<u>Description</u>	<u>Amount</u>
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	291,255
Total Facilities Acquisition, Construction and Improvement Services	\$291,255
Total Facilities Acquisition, Construction and Improvement Services	\$291,255
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	891,900
900 Other Uses of Funds	5,115,000
Total Debt Service / Other Expenditures and Financing Uses	\$6,006,900
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$6,206,900
TOTAL EXPENDITURES	\$82,393,787

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	6,691,977	2,662,085
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	1,475,000	675,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,100,000	900,000
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	\$9,266,977	\$4,237,085
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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 **\$9,266,977** **\$4,237,085**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable	23,279,104	17,356,261
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 General Fund	\$23,279,104	\$17,356,261

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

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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	\$23,279,104	\$17,356,261

Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

General Fund	5,944,661	5,922,843
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	\$5,944,661	\$5,922,843
TOTAL INDEBTEDNESS	\$29,223,765	\$23,279,104

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	661,716
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,661,716
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,861,716