FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 04/18/2023

President of the Board - Original Signature Required — **Date**

Secretary of the Board - Original Signature Required — **Date**

Chief School Administrator - Original Signature Required — **Date**

Brian P Cooney — **Contact Person**

(610)932-6600 Extn : — **Telephone** **Extension**

bcooney@oxfordasd.org — **Email Address**

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Oxford Area SD	Chester	124156703

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 [x]

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 [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE

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 :	County :	AUN Number :
Oxford Area SD	Chester	124156703

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

DUE DATE: **IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET**

Val Number	Description	Justification
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

ITEM	AMOUNTS	
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		**$6,691,977**
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		**$78,363,526**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$85,055,503**

		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	**$1,971,072**
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 (a * b)	$40,656,336	$40,656,336
	2023-24 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2022-23 Tax Levy (f Total * g)	$40,656,336	$40,656,336
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	34.6390	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	95.81276%	95.81276%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$43,000,419	$43,000,419
	l. 2023-24 Real Estate Tax Rate (k / d * 1000)	**36.0592**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$43,000,419	$43,000,419
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$41,029,347
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$39,311,350

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	**$1,971,072**
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	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$43,661,300	$43,661,300
	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		
	Assessed Value Exclusion per Homestead	$9,598.00	
V.	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	**$1,971,072**
Total Approx. Tax Revenue:	**$41,282,422**
Approx. Tax Levy for Tax Rate Calculation:	**$43,000,419**

	Chester			**Total**
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

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
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	X	95.81276%	=	39,311,350

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$0.00	$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$0.00	$0.00	0	0
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**0**	**0**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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 X**	**12**	**22,095,709**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2022-23 (Rebalanced)	Tax Rate Charged in: 2023-24	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2022-23 (Rebalanced)	Additional Tax Rate Charged in: 2023-24	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Chester	34.6390	36.0592	4.11%	Yes	5.7%				
6120	Current Per Capita Taxes, Section 679					5.7%				
	Current Act 511 Taxes – Flat Rate Assessments									
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					5.7%				
	Current Act 511 Taxes – Proportional Assessments									
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%				

Description	Amount
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**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
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 Special Programs - Elementary / Secondary	
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 Vocational Education	
500 Other Purchased Services	2,518,023
Total Vocational Education	**$2,518,023**
1400 Other Instructional Programs - Elementary / Secondary	
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 Nonpublic School Programs	
300 Purchased Professional and Technical Services	15,940
Total Nonpublic School Programs	**$15,940**
Total Instruction	**$53,709,789**
2000 Support Services	
2100 Support Services - Students	
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

Description	Amount
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

Description	Amount
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 Student Transportation Services	
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 Support Services - Central	
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 Other Support Services	
500 Other Purchased Services	19,023
Total Other Support Services	**$19,023**
Total Support Services	**$21,089,887**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
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 Community Services	
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**

Description	Amount
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
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 Debt Service / Other Expenditures and Financing Uses	
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 Budgetary Reserve	
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**

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		

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	**$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**