

LEA Name : Oxford Area SD

Class : 3

AUN Number : 124156703

County : Chester

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/17/2022

Joseph E. Tighe

President of the Board - Original Signature Required

5/17/2022

Date

Brian P. Cooney

Secretary of the Board - Original Signature Required

5/17/2022

Date

David A. Woods

Chief School Administrator - Original Signature Required

5/17/2022

Date

BRIAN P COONEY

Contact Person

(610)932-6600

Extn :

Telephone

Extension

bcooney@oxfordasd.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2022-2023 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 2022-2023 (compared to 2021-2022)? Yes No

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$79835615
Ending Unassigned Fund Balance	\$829548
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.03%

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 May 17, 2022
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 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 Joseph E. Tighe 	DATE 5/17/2022
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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.	To cover unpredictable changes in cost of goods and service (less than 1% of 2022-23 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.	1.02% of 2022-23 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	2,571,617
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,046,372</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	42,897,883
7000 Revenue from State Sources	26,963,608
8000 Revenue from Federal Sources	4,457,300
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$74,318,791</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$82,365,163</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	37,056,953
6112 Interim Real Estate Taxes	251,340
6113 Public Utility Realty Taxes	36,080
6150 Current Act 511 Taxes - Proportional Assessments	3,413,360
6400 Delinquencies on Taxes Levied / Assessed by the LEA	998,350
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	118,110
6800 Revenues from Intermediary Sources / Pass-Through Funds	652,560
6910 Rentals	127,970
6920 Contributions and Donations from Private Sources	80,000
6990 Refunds and Other Miscellaneous Revenue	153,160
REVENUE FROM LOCAL SOURCES	\$42,897,883
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,630,000
7160 Tuition for Orphans Subsidy	71,000
7271 Special Education funds for School-Aged Pupils	2,240,000
7311 Pupil Transportation Subsidy	1,150,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	995,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	66,000
7340 State Property Tax Reduction Allocation	1,979,908
7505 Ready to Learn Block Grant	572,700
7810 State Share of Social Security and Medicare Taxes	1,150,000
7820 State Share of Retirement Contributions	5,109,000
REVENUE FROM STATE SOURCES	\$26,963,608
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	850,720
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	136,130
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	69,580
8517 NCLB, Title IV - 21st Century Schools	64,460
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	3,203,090
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	133,320
REVENUE FROM FEDERAL SOURCES	\$4,457,300
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	74,318,791

Act 1 Index (current): 4.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$37,056,953
Amount of Tax Relief for Homestead Exclusions	\$1,979,908
Total Approx. Tax Revenue:	\$39,036,861
Approx. Tax Levy for Tax Rate Calculation:	\$40,656,336

Chester

Total

2021-22 Data		
a. Assessed Value	\$1,171,488,137	\$1,171,488,137
b. Real Estate Mills	33.3548	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,837,561,105	\$1,837,561,105
d. Assessed Value	\$1,173,715,634	\$1,173,715,634
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$39,074,753	\$39,074,753
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$39,074,753	\$39,074,753
(f Total * g)		
i. Base Mills Subject to Index	33.3548	
(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	\$40,656,336	\$40,656,336
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	34.6390	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$40,656,336	\$40,656,336
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$38,676,428
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$37,056,953
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$37,056,953	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,979,908</u>	
Total Approx. Tax Revenue:	\$39,036,861	
Approx. Tax Levy for Tax Rate Calculation:	\$40,656,336	
	Chester	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	34.9224	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$40,988,967	\$40,988,967
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$10,080.00	
Number of Homestead/Farmstead Properties	5715	5715
Median Assessed Value of Homestead Properties		\$137,490

Act 1 Index (current): 4.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$37,056,953
Amount of Tax Relief for Homestead Exclusions	<u>\$1,979,908</u>
Total Approx. Tax Revenue:	\$39,036,861
Approx. Tax Levy for Tax Rate Calculation:	\$40,656,336

Chester	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,979,908	Lowering RE Tax Rate	\$0	\$1,979,908
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,979,908

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	1,173,715,634	34.6390	40,656,336			95.81276%	
Totals:	1,173,715,634		40,656,336	1,979,908	38,676,428	95.81276%	37,056,953

	<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%	2,904,900	2,904,900
6152 Current Act 511 Occupation Taxes	0.0000	0.0000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	508,460	508,460
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.0000	0.0000	0	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.0000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0.0000	0	0

Total Current Act 511 Taxes-- Proportional Assessments 3,413,360 3,413,360

Total Act 511, Current Taxes 3,413,360

Act 511 Tax Limit -->	1,837,561,105	12	22,050,733
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Chester	33.3548	34.6390	3.86%	Yes	4.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>					4.7%				
6141	Current Act 511 Per Capita Taxes					4.7%				
6142	Current Act 511 Occupation Taxes - Flat Rate					4.7%				
6143	Current Act 511 Local Services Taxes					4.7%				
6144	Current Act 511 Trailer Taxes					4.7%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					4.7%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					4.7%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes-- Proportional Assessments</u>					4.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6152	Current Act 511 Occupation Taxes					4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6154	Current Act 511 Amusement Taxes					4.7%				
6155	Current Act 511 Business Privilege Taxes					4.7%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					4.7%				
6157	Current Act 511 Mercantile Taxes					4.7%				
6159	Current Act 511 Taxes, Other Proportional Assessments					4.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	31,501,065
1200 Special Programs - Elementary / Secondary	16,361,897
1300 Vocational Education	2,464,578
1400 Other Instructional Programs - Elementary / Secondary	753,835
1500 Nonpublic School Programs	60,000
Total Instruction	\$51,141,375
2000 Support Services	
2100 Support Services - Students	1,920,354
2200 Support Services - Instructional Staff	1,392,242
2300 Support Services - Administration	4,095,222
2400 Support Services - Pupil Health	798,337
2500 Support Services - Business	611,384
2600 Operation and Maintenance of Plant Services	5,402,128
2700 Student Transportation Services	4,288,359
2800 Support Services - Central	1,916,743
2900 Other Support Services	22,000
Total Support Services	\$20,446,769
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,140,116
3300 Community Services	68,000
Total Operation of Non-Instructional Services	\$1,208,116
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	900,000
Total Facilities Acquisition, Construction and Improvement Services	\$900,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,939,355
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$6,139,355
Total Estimated Expenditures and Other Financing Uses	\$79,835,615

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,622,640
200 Personnel Services - Employee Benefits	10,224,902
300 Purchased Professional and Technical Services	430,000
400 Purchased Property Services	127,121
500 Other Purchased Services	5,236,200
600 Supplies	664,592
700 Property	165,450
800 Other Objects	30,160
Total Regular Programs - Elementary / Secondary	\$31,501,065
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,869,698
200 Personnel Services - Employee Benefits	2,686,133
300 Purchased Professional and Technical Services	5,939,560
400 Purchased Property Services	2,500
500 Other Purchased Services	3,799,755
600 Supplies	51,381
700 Property	10,750
800 Other Objects	2,120
Total Special Programs - Elementary / Secondary	\$16,361,897
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,464,578
Total Vocational Education	\$2,464,578
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	184,615
200 Personnel Services - Employee Benefits	79,220
300 Purchased Professional and Technical Services	255,000
500 Other Purchased Services	235,000
Total Other Instructional Programs - Elementary / Secondary	\$753,835
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	60,000
Total Nonpublic School Programs	\$60,000
Total Instruction	\$51,141,375
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,111,010
200 Personnel Services - Employee Benefits	755,034
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	25,800
600 Supplies	16,360
700 Property	500
800 Other Objects	3,650

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,920,354
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	643,191
200 Personnel Services - Employee Benefits	445,121
300 Purchased Professional and Technical Services	152,000
400 Purchased Property Services	3,300
500 Other Purchased Services	20,640
600 Supplies	111,480
700 Property	8,600
800 Other Objects	7,910
Total Support Services - Instructional Staff	\$1,392,242
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,123,058
200 Personnel Services - Employee Benefits	1,580,979
300 Purchased Professional and Technical Services	154,000
400 Purchased Property Services	16,410
500 Other Purchased Services	172,110
600 Supplies	17,900
700 Property	1,270
800 Other Objects	29,495
Total Support Services - Administration	\$4,095,222
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	449,444
200 Personnel Services - Employee Benefits	297,898
300 Purchased Professional and Technical Services	10,050
400 Purchased Property Services	365
500 Other Purchased Services	6,500
600 Supplies	20,130
700 Property	13,500
800 Other Objects	450
Total Support Services - Pupil Health	\$798,337
2500 Support Services - Business	
100 Personnel Services - Salaries	331,230
200 Personnel Services - Employee Benefits	244,654
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	\$611,384
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	820,098
200 Personnel Services - Employee Benefits	635,444
300 Purchased Professional and Technical Services	1,315,086
400 Purchased Property Services	1,266,500

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	188,500
600 Supplies	1,136,000
700 Property	40,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$5,402,128
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	4,500
500 Other Purchased Services	3,816,119
600 Supplies	457,440
700 Property	10,000
800 Other Objects	300
Total Student Transportation Services	\$4,288,359
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	691,978
200 Personnel Services - Employee Benefits	486,715
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	\$1,916,743
2900 <u>Other Support Services</u>	
500 Other Purchased Services	22,000
Total Other Support Services	\$22,000
Total Support Services	\$20,446,769
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	447,565
200 Personnel Services - Employee Benefits	214,581
300 Purchased Professional and Technical Services	43,690
400 Purchased Property Services	44,000
500 Other Purchased Services	186,700
600 Supplies	42,280
700 Property	82,250
800 Other Objects	79,050
Total Student Activities	\$1,140,116
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	20,000
600 Supplies	33,000
Total Community Services	\$68,000
Total Operation of Non-Instructional Services	\$1,208,116

<u>Description</u>	<u>Amount</u>
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	315,000
700 Property	585,000
Total Facilities Acquisition, Construction and Improvement Services	\$900,000
Total Facilities Acquisition, Construction and Improvement Services	\$900,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,024,355
900 Other Uses of Funds	4,915,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,939,355
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$6,139,355
TOTAL EXPENDITURES	\$79,835,615

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	8,046,372	2,512,387
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 Cash and Short-Term Investments	\$8,046,372	\$2,512,387
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Long-Term Investments

06/30/2022 Estimate

06/30/2023 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

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments		
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TOTAL CASH AND INVESTMENTS	\$8,046,372	\$2,512,387
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	29,114,572	23,233,217
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$29,114,572	\$23,233,217

Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase 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-Purchase 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-Purchase 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		

Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 0530 Lease-Purchase 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-Purchase 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-Purchase 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-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

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-Purchase 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-Purchase 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-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase 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-Purchase 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-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase 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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase 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	\$29,114,572	\$23,233,217

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

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

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$29,114,572	\$23,233,217
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,700,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	829,548
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,529,548
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,729,548