

LEA Name : Oxford Area SD

Class : 3

AUN Number : 124156703

County : Chester

## FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

### General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/21/2024

Jenifer A. Warren

President of the Board - Original Signature Required

5/28/2024

Date

Brian Cooney

Secretary of the Board - Original Signature Required

5/28/2024

Date

David Woods

Chief School Administrator - Original Signature Required

5/28/2024

Date

BRIAN COONEY

Contact Person

(610)932-6600

Extn :

Telephone

Extension

BCOONEY@OXFORDASD.ORG

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2024-2025 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 2024-2025 (compared to 2023-2024 )?

Yes      ☒  
No


If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$85357966
Ending Unassigned Fund Balance	\$443070
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.51%

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 5/28/2024
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DUE DATE: AUGUST 15, 2024

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Oxford Area SD	<b>County :</b> Chester	<b>AUN Number :</b> 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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/28/2024
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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>
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen.  7340 LEA Amount: \$1,971,070.00 7340 PDE Amount: \$0.00	
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 2024-25 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% of 2024-25 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	1,059,064	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,533,819</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	47,965,330	
7000 Revenue from State Sources	30,338,990	
8000 Revenue from Federal Sources	3,446,360	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$81,750,680</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$88,284,499</u>

	Amount
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	40,695,330
6112 Interim Real Estate Taxes	436,960
6113 Public Utility Realty Taxes	37,870
6150 Current Act 511 Taxes - Proportional Assessments	3,969,280
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,383,900
6500 Earnings on Investments	475,000
6700 Revenues from LEA Activities	126,560
6800 Revenues from Intermediary Sources / Pass-Through Funds	607,400
6910 Rentals	36,000
6920 Contributions and Donations from Private Sources	77,000
6990 Refunds and Other Miscellaneous Revenue	120,030
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$47,965,330</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	16,092,080
7160 Tuition for Orphans Subsidy	59,230
7271 Special Education funds for School-Aged Pupils	2,793,870
7311 Pupil Transportation Subsidy	1,249,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	858,480
7330 Health Services (Medical, Dental, Nurse, Act 25)	64,500
7340 State Property Tax Reduction Allocation	1,971,070
7360 Safe Schools	204,140
7505 Ready to Learn Block Grant	572,690
7810 State Share of Social Security and Medicare Taxes	1,131,560
7820 State Share of Retirement Contributions	5,342,370
<b>REVENUE FROM STATE SOURCES</b>	<b>\$30,338,990</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,251,500
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	152,700
8516 Title III - Language Instruction for English Learners and Immigrant Students	66,880
8517 Title IV - 21st Century Schools	67,740
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,800,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	107,540
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$3,446,360
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	81,750,680

2024-2025 Final General Fund Budget

AUN: 124156703    Oxford Area SD  
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Real Estate Tax Rate (RETR) Report

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code  
Page - 1 of 3

Act 1 Index (current): 7.3%  
Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$40,695,330	
Amount of Tax Relief for Homestead Exclusions	\$1,971,070	
Total Approx. Tax Revenue:	\$42,666,400	
Approx. Tax Levy for Tax Rate Calculation:	\$44,444,880	
	Chester	Total
<hr/>		
2023-24 Data		
a. Assessed Value	\$1,192,495,084	\$1,192,495,084
b. Real Estate Mills	36.0592	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$1,999,460,249	\$1,999,460,249
d. Assessed Value	\$1,202,490,211	\$1,202,490,211
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2023-24 Calculations		
f. 2023-24 Tax Levy	\$43,000,419	\$43,000,419
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2023-24 Tax Levy	\$43,000,419	\$43,000,419
(f Total * g)		
i. Base Mills Subject to Index	36.0592	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.81276%	95.81276%
k. Tax Levy Needed	\$44,444,880	\$44,444,880
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	36.9607	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$44,444,880	\$44,444,880
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$42,473,810
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$40,695,330
(n * Est. Pct. Collection)		



Act 1 Index (current): 7.3%  
Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$40,695,330	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,971,070</u>	
Total Approx. Tax Revenue:	\$42,666,400	
Approx. Tax Levy for Tax Rate Calculation:	\$44,444,880	
	Chester	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	38.6915	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$46,526,150	\$46,526,150
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	\$9,277.00	
Number of Homestead/Farmstead Properties	5737	5737
Median Assessed Value of Homestead Properties		\$121,865

Act 1 Index (current): 7.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$40,695,330

Amount of Tax Relief for Homestead Exclusions \$1,971,070

Total Approx. Tax Revenue: \$42,666,400

Approx. Tax Levy for Tax Rate Calculation: \$44,444,880

Chester

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,971,070	Lowering RE Tax Rate	\$0	\$1,971,070
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,971,070

2024-2025 Final General Fund Budget

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Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE

6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for</u>	<u>Tax Levy Minus Homestead</u>		<u>Net Tax Revenue</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Homestead Exclusions</u>	<u>Exclusions</u>	<u>Percent Collected</u>	<u>Generated By Mills</u>
Chester	1,202,490,211	36.9607	44,444,880			95.81276%	
<b>Totals:</b>	<b>1,202,490,211</b>		<b>44,444,880</b>	-	1,971,070 =	42,473,810 X	95.81276% = 40,695,330

	<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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,259,280
6152 Current Act 511 Occupation Taxes	0.00000	0.00000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	710,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.00000	0.00000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.00000	0.00000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.00000	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>3,969,280</b>
<b>Total Act 511, Current Taxes</b>			<b>3,969,280</b>
<b>Act 511 Tax Limit --&gt;</b>	<b>1,999,460,249 X</b>	<b>12</b>	<b>23,993,523</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u> Chester	36.0592	36.9607	2.51%	Yes	7.3%				
6120	Current Per Capita Taxes, Section 679					7.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					7.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate					7.3%				
6143	Current Act 511 Local Services Taxes					7.3%				
6144	Current Act 511 Trailer Taxes					7.3%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					7.3%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					7.3%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					7.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.3%				
6152	Current Act 511 Occupation Taxes					7.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.3%				
6154	Current Act 511 Amusement Taxes					7.3%				
6155	Current Act 511 Business Privilege Taxes					7.3%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					7.3%				
6157	Current Act 511 Mercantile Taxes					7.3%				
6159	Current Act 511 Taxes, Other Proportional Assessments					7.3%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	33,275,936
1200 Special Programs - Elementary / Secondary	19,197,460
1300 Vocational Education	2,560,000
1400 Other Instructional Programs - Elementary / Secondary	472,616
1500 Nonpublic School Programs	23,773
<b>Total Instruction</b>	<b>\$55,529,785</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,180,611
2200 Support Services - Instructional Staff	1,807,012
2300 Support Services - Administration	4,287,256
2400 Support Services - Pupil Health	821,356
2500 Support Services - Business	899,618
2600 Operation and Maintenance of Plant Services	6,123,747
2700 Student Transportation Services	4,248,202
2800 Support Services - Central	2,272,266
2900 Other Support Services	18,600
<b>Total Support Services</b>	<b>\$22,658,668</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	969,172
3300 Community Services	55,498
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,024,670</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,944,843
5900 Budgetary Reserve	200,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,144,843</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$85,357,966</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	15,300,911
200 Personnel Services - Employee Benefits	10,331,130
300 Purchased Professional and Technical Services	495,000
400 Purchased Property Services	124,391
500 Other Purchased Services	5,604,752
600 Supplies	750,507
700 Property	650,975
800 Other Objects	18,270
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$33,275,936</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	4,306,098
200 Personnel Services - Employee Benefits	2,816,912
300 Purchased Professional and Technical Services	7,767,455
400 Purchased Property Services	2,500
500 Other Purchased Services	4,231,275
600 Supplies	62,000
700 Property	9,600
800 Other Objects	1,620
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$19,197,460</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	2,560,000
<b>Total Vocational Education</b>	<b>\$2,560,000</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	189,540
200 Personnel Services - Employee Benefits	103,076
300 Purchased Professional and Technical Services	130,000
500 Other Purchased Services	50,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$472,616</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	23,773
<b>Total Nonpublic School Programs</b>	<b>\$23,773</b>
<b>Total Instruction</b>	<b>\$55,529,785</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,244,260
200 Personnel Services - Employee Benefits	818,656
300 Purchased Professional and Technical Services	70,536
500 Other Purchased Services	20,047
600 Supplies	22,776
700 Property	500
800 Other Objects	3,836

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$2,180,611</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,015,625
200 Personnel Services - Employee Benefits	613,306
300 Purchased Professional and Technical Services	39,098
400 Purchased Property Services	3,000
500 Other Purchased Services	14,655
600 Supplies	105,668
700 Property	7,400
800 Other Objects	8,260
<b>Total Support Services - Instructional Staff</b>	<b>\$1,807,012</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,290,070
200 Personnel Services - Employee Benefits	1,609,220
300 Purchased Professional and Technical Services	162,000
400 Purchased Property Services	15,210
500 Other Purchased Services	165,386
600 Supplies	16,705
700 Property	1,460
800 Other Objects	27,205
<b>Total Support Services - Administration</b>	<b>\$4,287,256</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	435,158
200 Personnel Services - Employee Benefits	279,280
300 Purchased Professional and Technical Services	30,300
400 Purchased Property Services	625
500 Other Purchased Services	6,000
600 Supplies	61,993
700 Property	7,550
800 Other Objects	450
<b>Total Support Services - Pupil Health</b>	<b>\$821,356</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	512,683
200 Personnel Services - Employee Benefits	352,072
400 Purchased Property Services	2,763
500 Other Purchased Services	21,500
600 Supplies	5,100
700 Property	2,000
800 Other Objects	3,500
<b>Total Support Services - Business</b>	<b>\$899,618</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	819,606
200 Personnel Services - Employee Benefits	599,659
300 Purchased Professional and Technical Services	1,563,596
400 Purchased Property Services	1,491,850

## 2024-2025 Final General Fund Budget

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## Estimated Expenditures and Other Financing Uses: Detail

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Description	Amount
500 Other Purchased Services	216,500
600 Supplies	1,387,036
700 Property	45,000
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$6,123,747</b>
<b>2700 Student Transportation Services</b>	
400 Purchased Property Services	3,000
500 Other Purchased Services	3,777,462
600 Supplies	457,440
700 Property	10,000
800 Other Objects	300
<b>Total Student Transportation Services</b>	<b>\$4,248,202</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	782,815
200 Personnel Services - Employee Benefits	528,166
300 Purchased Professional and Technical Services	213,315
400 Purchased Property Services	22,500
500 Other Purchased Services	103,970
600 Supplies	233,750
700 Property	385,750
800 Other Objects	2,000
<b>Total Support Services - Central</b>	<b>\$2,272,266</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	18,600
<b>Total Other Support Services</b>	<b>\$18,600</b>
<b>Total Support Services</b>	<b>\$22,658,668</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	477,300
200 Personnel Services - Employee Benefits	201,272
300 Purchased Professional and Technical Services	99,000
400 Purchased Property Services	20,100
500 Other Purchased Services	117,000
600 Supplies	23,000
700 Property	15,655
800 Other Objects	15,845
<b>Total Student Activities</b>	<b>\$969,172</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	5,280
200 Personnel Services - Employee Benefits	2,218
300 Purchased Professional and Technical Services	20,000
600 Supplies	28,000
<b>Total Community Services</b>	<b>\$55,498</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,024,670</b>



<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <del>Debt Service / Other Expenditures and Financing Uses</del>	
800 Other Objects	694,843
900 Other Uses of Funds	5,250,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,944,843
5900 <del>Budgetary Reserve</del>	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$6,144,843
TOTAL EXPENDITURES	\$85,357,966

<u>Cash and Short-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	6,533,819	3,861,253
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	860,000	610,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	900,000	750,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$8,293,819</b>	<b>\$5,221,253</b>

<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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		

<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$8,293,819	\$5,221,253

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	17,356,303	11,415,975
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		
<b>Total General Fund</b>	<b>\$17,356,303</b>	<b>\$11,415,975</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>Capital Reserve Fund - § 690, §1850</b>		
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		
<b>Total Capital Reserve Fund - § 690, §1850</b>		
<b>Capital Reserve Fund - § 1431</b>		
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		
<b>Total Capital Reserve Fund - § 1431</b>		
<b>Other Capital Projects Fund</b>		
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		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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		
<b>Total Debt Service Fund</b>		

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 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**

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>Private Purpose Trust Fund</b>		
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		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$17,356,303</b>	<b>\$11,415,975</b>



<u>Short-Term Payables</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	5,922,842	5,940,328
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$5,922,842</b>	<b>\$5,940,328</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$23,279,145</b>	<b>\$17,356,303</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	426,533
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,926,533
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,126,533