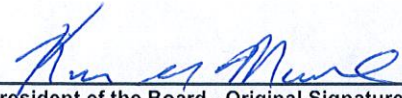


FINAL GENERAL FUND BUDGET

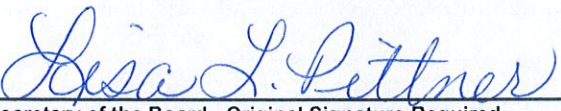
Fiscal Year 2023-2024

General Fund Budget Approval

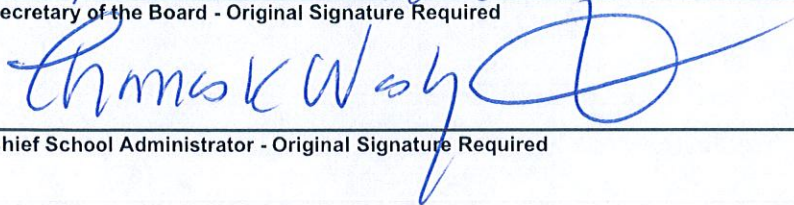
Date of Adoption of the General Fund Budget: 05/22/2023



President of the Board - Original Signature Required5-22-2023

Date

Secretary of the Board - Original Signature Required5-22-2023

Date

Chief School Administrator - Original Signature Required5-22-23

DateGuy O'Neil

Contact Person(814)724-3185 Extn :

Telephone Extensionguy.oneil@craw.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Crawford Central SD	COUNTY : Crawford	AUN : 105201352
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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.

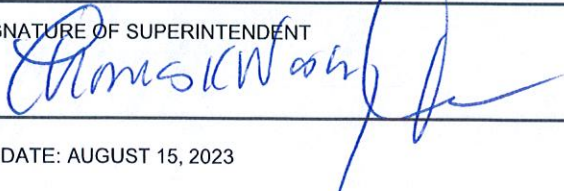
Total Budgeted Expenditures	\$69672416
Ending Unassigned Fund Balance	\$3477758
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.99%

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 4/12/23
--	-----------------

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 : Crawford Central SD	County : Crawford	AUN Number : 105201352
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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 
---	--

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.	Reserve to be used for cash flow and emergencies such as an additional kindergarten teacher, special education teacher or a child specific aide.
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.	To be used for cash flow purposes in July and August, and investment purposes throughout the year.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	To be used for cash flow purposes in July and August, and investment purposes throughout the year.

<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	
0840 Assigned Fund Balance	8,160,364
0850 Unassigned Fund Balance	3,477,758
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$11,638,122</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	29,164,929
7000 Revenue from State Sources	35,981,979
8000 Revenue from Federal Sources	4,525,508
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$69,672,416</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$81,310,538</u>

LEA : 105201352 Crawford Central SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	22,415,906
6113 Public Utility Realty Taxes	25,000
6114 Payments in Lieu of Current Taxes - State / Local	3,531
6150 Current Act 511 Taxes - Proportional Assessments	3,081,340
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,047,000
6500 Earnings on Investments	500,000
6700 Revenues from LEA Activities	98,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	840,152
6910 Rentals	68,000
6920 Contributions and Donations from Private Sources	10,000
6990 Refunds and Other Miscellaneous Revenue	76,000
REVENUE FROM LOCAL SOURCES	\$29,164,929
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	19,770,052
7112 Basic Education Funding-Social Security	1,111,960
7160 Tuition for Orphans Subsidy	119,000
7271 Special Education funds for School-Aged Pupils	3,580,969
7311 Pupil Transportation Subsidy	1,720,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,867,519
7330 Health Services (Medical, Dental, Nurse, Act 25)	65,000
7340 State Property Tax Reduction Allocation	1,832,116
7360 Safe Schools	76,892
7505 Ready to Learn Block Grant	665,681
7820 State Share of Retirement Contributions	5,172,790
REVENUE FROM STATE SOURCES	\$35,981,979
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,126,463
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	25,634
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,060,667
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	312,744
REVENUE FROM FEDERAL SOURCES	\$4,525,508
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	69,672,416

Act 1 Index (current): 5.8%

Calculation Method: Rate Section 672.1 Method Choice: (a)(3)

Approx. Tax Revenue from RE Taxes: \$22,415,906

Amount of Tax Relief for Homestead Exclusions \$1,832,116

Total Approx. Tax Revenue: \$24,248,022

Approx. Tax Levy for Tax Rate Calculation: \$25,989,790

	Crawford	Mercer	Total
2022-23 Data			
a. Assessed Value	\$1,961,471,255	\$35,647,873	\$1,997,119,128
b. Real Estate Mills	13.0000	13.0000	13.0000
I. 2023-24 Data			
c. 2021 STEB Market Value	\$1,225,221,760	\$47,260,639	\$1,272,482,399
d. Assessed Value	\$1,963,198,625	\$36,016,006	\$1,999,214,631
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$25,499,126	\$463,422	\$25,962,548
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	96.28595%	3.71405%	100.00000%
h. Rebalanced 2022-23 Tax Levy			\$25,962,548
(f Total * g)			
i. Base Mills Subject to Index	13.0000	13.0000	13.0000
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.79000%	92.79000%	92.79000%
k. Tax Levy Needed			\$25,989,790
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	13.0000	13.0000	13.0000
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$25,521,582	\$468,208	\$25,989,790
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$24,157,674
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$22,415,906
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.8%

Calculation Method: Rate

Section 672.1 Method Choice: (a)(3)

Approx. Tax Revenue from RE Taxes: \$22,415,906

Amount of Tax Relief for Homestead Exclusions \$1,832,116

Total Approx. Tax Revenue: \$24,248,022

Approx. Tax Levy for Tax Rate Calculation: \$25,989,790

	Crawford	Mercer	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	13.7540	13.7540	13.7540
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$27,001,834	\$495,364	\$27,497,198
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$22,616.00	\$22,616.00	
Number of Homestead/Farmstead Properties	6030	232	6262
Median Assessed Value of Homestead Properties			\$131,032

Act 1 Index (current): 5.8%

Calculation Method: Rate Section 672.1 Method Choice: (a)(3)

Approx. Tax Revenue from RE Taxes: \$22,415,906

Amount of Tax Relief for Homestead Exclusions \$1,832,116

Total Approx. Tax Revenue: \$24,248,022

Approx. Tax Levy for Tax Rate Calculation: \$25,989,790

	Crawford	Mercer		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,832,116	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$1,832,116

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Crawford	1,963,198,625	13.0000	25,521,582				92.79000%		
Mercer	36,016,006	13.0000	468,208				92.79000%		
Totals:	1,999,214,631		25,989,790	-	1,832,116	=	24,157,674	X	92.79000% = 22,415,906
				<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>	<u>Estimated Revenue</u>		
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	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	2,866,903	2,866,903		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	214,437	214,437		
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						3,081,340	3,081,340		
Total Act 511, Current Taxes							3,081,340		
Act 511 Tax Limit -->					1,272,482,399	X	12	15,269,789	
					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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Crawford	13.0000	13.0000	0.00%	Yes	5.8%				
	Mercer	13.0000	13.0000	0.00%	Yes	5.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.8%				

LEA : 105201352 Crawford Central SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	25,841,284
1200 Special Programs - Elementary / Secondary	11,397,916
1300 Vocational Education	2,089,886
1400 Other Instructional Programs - Elementary / Secondary	322,000
Total Instruction	\$39,651,086
2000 Support Services	
2100 Support Services - Students	2,510,833
2200 Support Services - Instructional Staff	3,270,794
2300 Support Services - Administration	3,909,537
2400 Support Services - Pupil Health	947,351
2500 Support Services - Business	656,202
2600 Operation and Maintenance of Plant Services	5,505,144
2700 Student Transportation Services	4,810,190
2800 Support Services - Central	837,802
2900 Other Support Services	68,400
Total Support Services	\$22,516,253
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,338,083
3300 Community Services	45,000
Total Operation of Non-Instructional Services	\$1,383,083
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,621,994
5900 Budgetary Reserve	500,000
Total Other Expenditures and Financing Uses	\$6,121,994
Total Estimated Expenditures and Other Financing Uses	\$69,672,416

LEA : 105201352 Crawford Central SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,878,222
200 Personnel Services - Employee Benefits	9,431,463
300 Purchased Professional and Technical Services	500,000
400 Purchased Property Services	16,379
500 Other Purchased Services	2,032,589
600 Supplies	785,579
700 Property	194,812
800 Other Objects	2,240
Total Regular Programs - Elementary / Secondary	\$25,841,284
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,299,151
200 Personnel Services - Employee Benefits	2,911,422
300 Purchased Professional and Technical Services	1,736,461
500 Other Purchased Services	2,371,882
600 Supplies	79,000
Total Special Programs - Elementary / Secondary	\$11,397,916
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,089,886
Total Vocational Education	\$2,089,886
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
500 Other Purchased Services	322,000
Total Other Instructional Programs - Elementary / Secondary	\$322,000
Total Instruction	\$39,651,086
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,371,614
200 Personnel Services - Employee Benefits	970,403
300 Purchased Professional and Technical Services	23,000
500 Other Purchased Services	2,500
600 Supplies	11,816
700 Property	131,500
Total Support Services - Students	\$2,510,833
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	871,347
200 Personnel Services - Employee Benefits	560,187
400 Purchased Property Services	163,280
500 Other Purchased Services	81,000
600 Supplies	717,480
700 Property	872,500
800 Other Objects	5,000
Total Support Services - Instructional Staff	\$3,270,794

LEA : 105201352 Crawford Central SD

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<u>Description</u>	<u>Amount</u>
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,080,173
200 Personnel Services - Employee Benefits	1,377,712
300 Purchased Professional and Technical Services	278,400
400 Purchased Property Services	1,425
500 Other Purchased Services	29,383
600 Supplies	73,434
700 Property	43,898
800 Other Objects	25,112
Total Support Services - Administration	\$3,909,537
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	454,727
200 Personnel Services - Employee Benefits	382,482
300 Purchased Professional and Technical Services	93,226
400 Purchased Property Services	130
600 Supplies	16,786
Total Support Services - Pupil Health	\$947,351
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	315,308
200 Personnel Services - Employee Benefits	213,394
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	1,000
500 Other Purchased Services	4,000
600 Supplies	70,000
700 Property	36,500
800 Other Objects	4,000
Total Support Services - Business	\$656,202
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,898,777
200 Personnel Services - Employee Benefits	1,569,157
300 Purchased Professional and Technical Services	324,990
400 Purchased Property Services	290,500
500 Other Purchased Services	269,000
600 Supplies	1,054,200
700 Property	60,000
800 Other Objects	38,520
Total Operation and Maintenance of Plant Services	\$5,505,144
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	43,118
200 Personnel Services - Employee Benefits	40,335
500 Other Purchased Services	4,726,737
Total Student Transportation Services	\$4,810,190
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	21,864
200 Personnel Services - Employee Benefits	9,120

LEA : 105201352 Crawford Central SD

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	806,818
Total Support Services - Central	\$837,802
2900 <u>Other Support Services</u>	
500 Other Purchased Services	68,400
Total Other Support Services	\$68,400
Total Support Services	\$22,516,253
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	500,772
200 Personnel Services - Employee Benefits	208,598
300 Purchased Professional and Technical Services	153,980
400 Purchased Property Services	26,898
500 Other Purchased Services	271,012
600 Supplies	125,090
700 Property	28,948
800 Other Objects	22,785
Total Student Activities	\$1,338,083
3300 <u>Community Services</u>	
400 Purchased Property Services	45,000
Total Community Services	\$45,000
Total Operation of Non-Instructional Services	\$1,383,083
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	321,994
900 Other Uses of Funds	5,300,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,621,994
5900 <u>Budgetary Reserve</u>	
800 Other Objects	500,000
Total Budgetary Reserve	\$500,000
Total Other Expenditures and Financing Uses	\$6,121,994
TOTAL EXPENDITURES	\$69,672,416

LEA : 105201352 Crawford Central SD

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	12,471,316	12,600,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,139,000	1,100,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,194,000	850,000
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	\$14,804,316	\$14,550,000

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

LEA : 105201352 Crawford Central SD

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$14,804,316	\$14,550,000

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General 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 General Fund		
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	11,555,000	6,255,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
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	\$11,555,000	\$6,255,000
TOTAL INDEBTEDNESS	\$11,555,000	\$6,255,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	8,160,364
0850 Unassigned Fund Balance	3,477,758
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,638,122
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,138,122