

FINAL GENERAL FUND BUDGET


Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2023


President of the Board - Original Signature Required

Date 6/27/23


Secretary of the Board - Original Signature Required

Date 6/27/23


Chief School Administrator - Original Signature Required

Date 6/27/23

Thomas Benz

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Contact Person

Telephone Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	Crestwood SD
COUNTY :	Luzerne
AUN :	118401403

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) ?

<input checked="" type="checkbox"/>	Yes
<input type="checkbox"/>	No


If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$46610663
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

<input checked="" type="checkbox"/>	Yes
<input type="checkbox"/>	No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/27/2023
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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 : Crestwood SD	County : Luzerne	AUN Number : 118401403
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/17/23
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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>
5260	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$46,838.00 Function 2200, Object 200: \$56,966.00</p>	<p>This account only includes salaries for department chairs and 1 library aide. The library aide is a relatively low wage position, but is eligible for full benefits. These benefits, combined with PSERs, cause the benefits object to exceed the salaries.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Due to Crestwood's low reserve amount, the CSD feels it is prudent to assign these funds to cover potential over run of health care claims. The District is self insured.</p>

<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	700,000
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$700.000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	27,373,688
7000 Revenue from State Sources	16,479,827
8000 Revenue from Federal Sources	2,725,404
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$46,578.919</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$47,278.919</u>

LEA : 118401403 Crestwood SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	21,670,975
6113 Public Utility Realty Taxes	36,000
6114 Payments in Lieu of Current Taxes - State / Local	36,000
6140 Current Act 511 Taxes - Flat Rate Assessments	34,000
6150 Current Act 511 Taxes - Proportional Assessments	4,171,600
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,032,113
6500 Earnings on Investments	50,000
6940 Tuition from Patrons	8,000
6960 Services Provided Other Local Governmental Units / LEAs	285,000
6990 Refunds and Other Miscellaneous Revenue	50,000
REVENUE FROM LOCAL SOURCES	\$27,373,688
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,309,608
7271 Special Education funds for School-Aged Pupils	1,784,101
7311 Pupil Transportation Subsidy	1,500,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	55,000
7340 State Property Tax Reduction Allocation	533,937
7505 Ready to Learn Block Grant	348,001
7810 State Share of Social Security and Medicare Taxes	752,985
7820 State Share of Retirement Contributions	3,196,195
REVENUE FROM STATE SOURCES	\$16,479,827
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	213,894
8514 Title I - Improving the Academic Achievement of the Disadvantaged	502,270
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	55,917
8517 Title IV - 21st Century Schools	40,224
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	1,663,099
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
REVENUE FROM FEDERAL SOURCES	\$2,725,404
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	46,578,919

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$21,670,975	
Amount of Tax Relief for Homestead Exclusions	<u>\$533,937</u>	
Total Approx. Tax Revenue:	\$22,204,912	
Approx. Tax Levy for Tax Rate Calculation:	\$23,742,478	
	Luzerne	Total

2022-23 Data		
a. Assessed Value	\$1,907,454,500	\$1,907,454,500
b. Real Estate Mills	12.0314	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,584,447,218	\$1,584,447,218
d. Assessed Value	\$1,915,905,700	\$1,915,905,700
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$22,949,348	\$22,949,348
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$22,949,348	\$22,949,348
(f Total * g)		
i. Base Mills Subject to Index	12.0314	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.37500%	93.37500%
k. Tax Levy Needed	\$23,742,478	\$23,742,478
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	12.3923	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$23,742,478	\$23,742,478
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$23,208,541
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$21,670,975
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$21,670,975	
Amount of Tax Relief for Homestead Exclusions	<u>\$533,937</u>	
Total Approx. Tax Revenue:	\$22,204,912	
Approx. Tax Levy for Tax Rate Calculation:	\$23,742,478	
	Luzerne	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	12.6450	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$24,226,628	\$24,226,628
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	\$6,969.65	
Number of Homestead/Farmstead Properties	6182	6182
Median Assessed Value of Homestead Properties		\$177,000

Act 1 Index (current): 5.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$21,670,975
Amount of Tax Relief for Homestead Exclusions	<u>\$533,937</u>
Total Approx. Tax Revenue:	\$22,204,912
Approx. Tax Levy for Tax Rate Calculation:	\$23,742,478
	Luzerne
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$533,937	Lowering RE Tax Rate	\$0	\$533,937
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$533,937

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>				
Luzerne	1,915,905,700	12.3923	23,742,478			93.37500%				
Totals:				1,915,905,700	23,742,478	-	533,937 =	23,208,541 X	93.37500% =	21,670,975
				<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			\$5.00	\$0.00	34,000	34,000			
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						34,000	34,000			
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%	3,621,600	3,621,600			
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0			
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	550,000	550,000			
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						4,171,600	4,171,600			
Total Act 511, Current Taxes							4,205,600			
Act 511 Tax Limit -->					1,584,447,218 X	12	19,013,367			
					Market Value	Mills	(511 Limit)			

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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> Luzerne	12.0314	12.3923	3.00%	Yes	5.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	22,150,219
1200 Special Programs - Elementary / Secondary	6,593,945
1300 Vocational Education	1,237,332
1400 Other Instructional Programs - Elementary / Secondary	50,224
1600 Adult Education Programs	7,462
Total Instruction	\$30,039,182
2000 Support Services	
2100 Support Services - Students	1,412,821
2200 Support Services - Instructional Staff	116,801
2300 Support Services - Administration	2,486,171
2400 Support Services - Pupil Health	621,611
2500 Support Services - Business	566,471
2600 Operation and Maintenance of Plant Services	3,606,933
2700 Student Transportation Services	3,567,433
2800 Support Services - Central	455,542
Total Support Services	\$12,833,783
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,258,774
3300 Community Services	110,000
3400 Scholarships and Awards	2,000
Total Operation of Non-Instructional Services	\$1,370,774
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,016,924
5200 Interfund Transfers - Out	350,000
Total Other Expenditures and Financing Uses	\$2,366,924
Total Estimated Expenditures and Other Financing Uses	\$46,610,663

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,865,114
200 Personnel Services - Employee Benefits	8,425,406
300 Purchased Professional and Technical Services	70,875
400 Purchased Property Services	86,908
500 Other Purchased Services	1,019,865
600 Supplies	427,843
700 Property	251,982
800 Other Objects	2,226
Total Regular Programs - Elementary / Secondary	\$22,150,219
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,732,958
200 Personnel Services - Employee Benefits	2,065,140
300 Purchased Professional and Technical Services	1,212,347
500 Other Purchased Services	513,500
600 Supplies	70,000
Total Special Programs - Elementary / Secondary	\$6,593,945
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	183,055
200 Personnel Services - Employee Benefits	133,070
500 Other Purchased Services	887,020
600 Supplies	34,187
Total Vocational Education	\$1,237,332
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	35,000
200 Personnel Services - Employee Benefits	15,224
Total Other Instructional Programs - Elementary / Secondary	\$50,224
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	5,200
200 Personnel Services - Employee Benefits	2,262
Total Adult Education Programs	\$7,462
Total Instruction	\$30,039,182
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	807,693
200 Personnel Services - Employee Benefits	603,753
800 Other Objects	1,375
Total Support Services - Students	\$1,412,821
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	46,838
200 Personnel Services - Employee Benefits	56,966
600 Supplies	10,897

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Description	Amount
700 Property	2,100
Total Support Services - Instructional Staff	\$116,801
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,012,314
200 Personnel Services - Employee Benefits	1,000,083
300 Purchased Professional and Technical Services	329,000
400 Purchased Property Services	19,936
500 Other Purchased Services	47,775
600 Supplies	14,850
800 Other Objects	62,213
Total Support Services - Administration	\$2,486,171
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	297,742
200 Personnel Services - Employee Benefits	288,510
300 Purchased Professional and Technical Services	21,000
400 Purchased Property Services	971
500 Other Purchased Services	2,625
600 Supplies	4,988
700 Property	5,775
Total Support Services - Pupil Health	\$621,611
2500 Support Services - Business	
100 Personnel Services - Salaries	251,397
200 Personnel Services - Employee Benefits	209,524
300 Purchased Professional and Technical Services	89,800
400 Purchased Property Services	2,100
500 Other Purchased Services	8,400
600 Supplies	3,675
800 Other Objects	1,575
Total Support Services - Business	\$566,471
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,249,373
200 Personnel Services - Employee Benefits	1,115,205
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	473,655
500 Other Purchased Services	224,700
600 Supplies	414,750
700 Property	78,750
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$3,606,933
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	24,000
500 Other Purchased Services	3,524,883
600 Supplies	9,200
700 Property	9,350
Total Student Transportation Services	\$3,567,433

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	190,458
200 Personnel Services - Employee Benefits	178,795
300 Purchased Professional and Technical Services	42,000
400 Purchased Property Services	27,300
500 Other Purchased Services	3,150
700 Property	13,839
Total Support Services - Central	\$455,542
Total Support Services	\$12,833,783
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	566,373
200 Personnel Services - Employee Benefits	274,890
300 Purchased Professional and Technical Services	3,255
400 Purchased Property Services	40,433
500 Other Purchased Services	241,900
600 Supplies	101,124
700 Property	20,000
800 Other Objects	10,799
Total Student Activities	\$1,258,774
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	110,000
Total Community Services	\$110,000
3400 <u>Scholarships and Awards</u>	
600 Supplies	2,000
Total Scholarships and Awards	\$2,000
Total Operation of Non-Instructional Services	\$1,370,774
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	2,016,924
Total Debt Service / Other Expenditures and Financing Uses	\$2,016,924
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	350,000
Total Interfund Transfers - Out	\$350,000
Total Other Expenditures and Financing Uses	\$2,366,924
TOTAL EXPENDITURES	\$46,610,663

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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	350,000	250,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	241,271	150,000
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	\$591,271	\$400,000

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

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<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	\$591,271	\$400,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	22,466,000	21,135,000
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	763,878	755,433
Total General Fund	\$23,229,878	\$21,890,433
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		

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<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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$23,229,878	\$21,890,433

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<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$23,229,878	\$21,890,433

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	668,256
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$668,256
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$668,256