

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Keith J Glynn

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Extn :3006

Contact Person

Telephone

Extension

glynnk@ltsd.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2024-2025 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Lackawanna Trail SD	COUNTY : Wyoming	AUN : 119665003
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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	\$24548586
Ending Unassigned Fund Balance	\$1500000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.11%

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
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DUE DATE: AUGUST 15, 2024

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

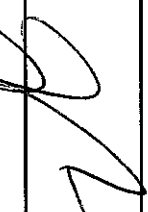
24 PS 6-687(a)(1)

(03/2006)

School District Name : Lackawanna Trail SD	County : Wyoming	AUN Number : 119665003
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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 May 13, 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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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.	District plans to hold up to 8% of budgeted expenditures as unassigned fund balance to cover unexpected costs. With technology needs, curricular updates and charter tuition escalation, reserves are necessary to fulfill district financial obligations.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The District has \$4.03 million in assigned fund balance reserved for projects such as a Boiler and Domestic Hot Water Replacement with a budget of \$1.3 million, assignments for charter school increases, textbooks, curriculum and technology.

<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	4,030,000
0850 Unassigned Fund Balance	1,500,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,530,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	11,855,530
7000 Revenue from State Sources	12,116,191
8000 Revenue from Federal Sources	393,865
9000 Other Financing Sources	183,000
Total Estimated Revenues And Other Financing Sources	<u>\$24,548,586</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$30,078,586</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	9,229,696
6113 Public Utility Realty Taxes	10,000
6114 Payments in Lieu of Current Taxes - State / Local	4,000
6150 Current Act 511 Taxes - Proportional Assessments	1,404,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	720,300
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	5,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	262,025
6910 Rentals	32,000
6990 Refunds and Other Miscellaneous Revenue	38,509
REVENUE FROM LOCAL SOURCES	\$11,855,530
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,799,874
7112 Basic Education Funding-Social Security	420,000
7271 Special Education funds for School-Aged Pupils	1,104,704
7311 Pupil Transportation Subsidy	864,174
7312 Nonpublic and Charter School Pupil Transportation Subsidy	8,855
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	3,250
7330 Health Services (Medical, Dental, Nurse, Act 25)	17,000
7340 State Property Tax Reduction Allocation	804,880
7360 Safe Schools	44,000
7505 Ready to Learn Block Grant	181,454
7820 State Share of Retirement Contributions	1,868,000
REVENUE FROM STATE SOURCES	\$12,116,191
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	236,186
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	33,951
8517 Title IV - 21st Century Schools	16,728
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,000
REVENUE FROM FEDERAL SOURCES	\$393,865

Amount

OTHER FINANCING SOURCES

9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series 183,000

OTHER FINANCING SOURCES \$183,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 24,548,586

AUN: 119665003 Lackawanna Trail SD

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

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Act 1 Index (current): 6.8%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$9,230,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$804,880</u>		
Total Approx. Tax Revenue:	\$10,034,880		
Approx. Tax Levy for Tax Rate Calculation:	\$11,133,659		

	Lackawanna	Wyoming	Total
<hr/>			
2023-24 Data			
a. Assessed Value	\$32,179,901	\$51,029,320	\$83,209,221
b. Real Estate Mills	190.5700	92.1600	
I. 2024-25 Data			
c. 2022 STEB Market Value	\$336,645,170	\$249,188,051	\$585,833,221
d. Assessed Value	\$32,541,481	\$51,379,655	\$83,921,136
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2023-24 Calculations			
f. 2023-24 Tax Levy	\$6,132,524	\$4,702,862	\$10,835,386
(a * b)			
2024-25 Calculations			
II. g. Percent of Total Market Value	57.46434%	42.53566%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$6,226,483	\$4,608,903	\$10,835,386
(f Total * g)			
i. Base Mills Subject to Index	193.4898	92.1600	
(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	90.00000%	88.50000%	89.36197%
k. Tax Levy Needed	\$6,397,884	\$4,735,775	\$11,133,659
(Approx. Tax Levy * g)			
I. 2024-25 Real Estate Tax Rate	196.6000	92.1700	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$6,397,655	\$4,735,663	\$11,133,318
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$10,328,438
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$9,229,696
(n * Est. Pct. Collection)			

Act 1 Index (current): 6.8%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$9,230,000

Amount of Tax Relief for Homestead Exclusions

\$804,880

Total Approx. Tax Revenue:

\$10,034,880

Approx. Tax Levy for Tax Rate Calculation:

\$11,133,659

	Lackawanna	Wyoming	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	206.6471	98.4268	
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)	\$6,724,603	\$5,057,135	\$11,781,738
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	\$1,952.00	\$4,164.00	
Number of Homestead/Farmstead Properties	1060	1038	2098
Median Assessed Value of Homestead Properties			\$21,243

Act 1 Index (current): 6.8%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$9,230,000			
Amount of Tax Relief for Homestead Exclusions	<u>\$804,880</u>			
Total Approx. Tax Revenue:	\$10,034,880			
Approx. Tax Levy for Tax Rate Calculation:	\$11,133,659			
	Lackawanna	Wyoming		Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$804,880	Lowering RE Tax Rate	\$0	\$804,880
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$804,880

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>
Lackawanna	32,541,481	196.6000	6,397,655			90.00000%	
Wyoming	51,379,655	92.1700	4,735,663			88.50000%	
Totals:	83,921,136		11,133,318	- 804,880 =	10,328,438 X	89.36197% =	9,229,696

	<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
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%	1,300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	174,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			1,474,000
Total Act 511, Current Taxes			1,404,000
Act 511 Tax Limit -->		585,833,221 X	12
		Market Value	Mills
			7,029,999
			(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
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u>									
	Lackawanna	193.4898	196.6000	1.61%	Yes	6.8%				
	Wyoming	92.1600	92.1700	0.02%	Yes	6.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,467,546
1200 Special Programs - Elementary / Secondary	4,551,911
1300 Vocational Education	1,312,739
1400 Other Instructional Programs - Elementary / Secondary	7,078
Total Instruction	\$16,339,274
2000 Support Services	
2100 Support Services - Students	707,000
2200 Support Services - Instructional Staff	517,748
2300 Support Services - Administration	1,609,767
2400 Support Services - Pupil Health	232,683
2500 Support Services - Business	347,452
2600 Operation and Maintenance of Plant Services	1,830,925
2700 Student Transportation Services	1,534,747
2800 Support Services - Central	356,512
2900 Other Support Services	14,906
Total Support Services	\$7,151,740
3000 Operation of Non-Instructional Services	
3200 Student Activities	562,188
3300 Community Services	1,500
Total Operation of Non-Instructional Services	\$563,688
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	453,884
5200 Interfund Transfers - Out	40,000
Total Other Expenditures and Financing Uses	\$493,884
Total Estimated Expenditures and Other Financing Uses	\$24,548,586

2024-2025 Final General Fund Budget

LEA : 119665003 Lackawanna Trail SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,336,968
200 Personnel Services - Employee Benefits	3,901,124
300 Purchased Professional and Technical Services	291,339
400 Purchased Property Services	41,661
500 Other Purchased Services	579,434
600 Supplies	315,420
800 Other Objects	1,600
Total Regular Programs - Elementary / Secondary	\$10,467,546
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,809,643
200 Personnel Services - Employee Benefits	1,273,925
300 Purchased Professional and Technical Services	505,424
400 Purchased Property Services	1,000
500 Other Purchased Services	911,793
600 Supplies	49,616
800 Other Objects	510
Total Special Programs - Elementary / Secondary	\$4,551,911
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	398,189
200 Personnel Services - Employee Benefits	292,164
400 Purchased Property Services	500
500 Other Purchased Services	592,892
600 Supplies	28,994
Total Vocational Education	\$1,312,739
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,078
Total Other Instructional Programs - Elementary / Secondary	\$7,078
Total Instruction	\$16,339,274
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	442,507
200 Personnel Services - Employee Benefits	234,045
400 Purchased Property Services	1,047
500 Other Purchased Services	2,250
600 Supplies	26,861
800 Other Objects	290
Total Support Services - Students	\$707,000
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	265,405
200 Personnel Services - Employee Benefits	217,902
400 Purchased Property Services	240

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	33,551
800 Other Objects	650
Total Support Services - Instructional Staff	\$517,748
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	728,419
200 Personnel Services - Employee Benefits	577,275
300 Purchased Professional and Technical Services	186,420
400 Purchased Property Services	5,532
500 Other Purchased Services	57,271
600 Supplies	33,640
800 Other Objects	21,210
Total Support Services - Administration	\$1,609,767
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	128,011
200 Personnel Services - Employee Benefits	80,480
300 Purchased Professional and Technical Services	14,850
400 Purchased Property Services	300
600 Supplies	9,042
Total Support Services - Pupil Health	\$232,683
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	150,667
200 Personnel Services - Employee Benefits	119,426
300 Purchased Professional and Technical Services	64,680
400 Purchased Property Services	1,106
500 Other Purchased Services	6,000
600 Supplies	4,723
800 Other Objects	850
Total Support Services - Business	\$347,452
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	580,373
200 Personnel Services - Employee Benefits	477,712
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	311,527
500 Other Purchased Services	112,313
600 Supplies	269,000
700 Property	60,000
Total Operation and Maintenance of Plant Services	\$1,830,925
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,533,747
600 Supplies	1,000
Total Student Transportation Services	\$1,534,747
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	188,343
200 Personnel Services - Employee Benefits	105,429

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	500
600 Supplies	62,240
Total Support Services - Central	\$356,512
2900 Other Support Services	
500 Other Purchased Services	14,906
Total Other Support Services	\$14,906
Total Support Services	\$7,151,740
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	256,998
200 Personnel Services - Employee Benefits	107,839
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	3,000
500 Other Purchased Services	93,149
600 Supplies	64,202
800 Other Objects	7,000
Total Student Activities	\$562,188
3300 Community Services	
300 Purchased Professional and Technical Services	1,500
Total Community Services	\$1,500
Total Operation of Non-Instructional Services	\$563,688
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	178,884
900 Other Uses of Funds	275,000
Total Debt Service / Other Expenditures and Financing Uses	\$453,884
5200 Interfund Transfers - Out	
900 Other Uses of Funds	40,000
Total Interfund Transfers - Out	\$40,000
Total Other Expenditures and Financing Uses	\$493,884
TOTAL EXPENDITURES	\$24,548,586

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	6,000,000	6,000,000
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 Cash and Short-Term Investments	\$6,000,000	\$6,000,000
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Long-Term Investments

06/30/2024 Estimate

06/30/2025 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

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

Total Long-Term Investments		
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TOTAL CASH AND INVESTMENTS	\$6,000,000	\$6,000,000
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	6,440,000	6,160,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	420,000	420,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$6,860,000	\$6,580,000

Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		

Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		

Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

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

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

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

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

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

Total Debt Service Fund

Long-Term Indebtedness

06/30/2024 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

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

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

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

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

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

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

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

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

Total Activity Fund

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 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	\$6,860,000	\$6,580,000

Short-Term Payables

06/30/2024 Estimate

06/30/2025 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	\$6,860,000	\$6,580,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,030,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,500,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,530,000

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,530,000
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