

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/26/2023

President of the Board - Original Signature Required

Date

6/26/23

Secretary of the Board & Original Signature Required

Date

6/26/23

Chief School Administrator - Original Signature Required

Date

6/28/23

Keith J Glynn

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Contact Person

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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 : 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 2023-2024 (compared to 2022-2023) ?

Yes



No



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

Total Budgeted Expenditures	\$23584774
Ending Unassigned Fund Balance	\$1500000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.36%

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 6/26/23
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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 : Lackawanna Trail SD	County : Wyoming	AUN Number : 119565003
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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 5/8/23
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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: \$202,982.00 Function 2200, Object 200: \$230,273.00</p>	<p>2200 Function includes Tuition Reimbursement for all Functions per PDE guidance. This accounts for \$110,660 of the \$203,437 in 200 object codes.</p>
8080	<p>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.</p>	<p>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.</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>The District has \$7.2 million in assigned fund balance reserved for projects such as a Wellness Center with a project budget of \$3.0 million, a HVAC upgrade with a project budget of \$4.0 million and additional funding needs such as textbook updates.</p>

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	
0840 Assigned Fund Balance	7,167,375
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>\$8,667,375</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	11,488,862
7000 Revenue from State Sources	11,607,162
8000 Revenue from Federal Sources	488,750
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$23,584,774</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$32,252,149</u>

LEA : 119665003 Lackawanna Trail SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,909,555
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	1,276,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	740,300
6500 Earnings on Investments	65,000
6700 Revenues from LEA Activities	8,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	250,000
6910 Rentals	11,000
6920 Contributions and Donations from Private Sources	192,311
6990 Refunds and Other Miscellaneous Revenue	22,696
REVENUE FROM LOCAL SOURCES	\$11,488,862
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,468,287
7112 Basic Education Funding-Social Security	411,000
7271 Special Education funds for School-Aged Pupils	1,053,970
7311 Pupil Transportation Subsidy	924,991
7312 Nonpublic and Charter School Pupil Transportation Subsidy	9,625
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	670,585
7360 Safe Schools	39,000
7505 Ready to Learn Block Grant	181,454
7820 State Share of Retirement Contributions	1,828,000
REVENUE FROM STATE SOURCES	\$11,607,162
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	235,011
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	33,550
8517 Title IV - 21st Century Schools	16,728
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	96,461
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,000
REVENUE FROM FEDERAL SOURCES	\$488,750
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,584,774

Act 1 Index (current): 5.3%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$8,910,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$670,585</u>		
Total Approx. Tax Revenue:	\$9,580,585		
Approx. Tax Levy for Tax Rate Calculation:	\$10,835,894		

	Lackawanna	Wyoming	Total
2022-23 Data			
a. Assessed Value	\$31,839,205	\$50,539,220	\$82,378,425
b. Real Estate Mills	182.6800	91.7000	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$307,514,155	\$235,830,649	\$543,344,804
d. Assessed Value	\$32,179,901	\$51,029,320	\$83,209,221
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$5,816,386	\$4,634,446	\$10,450,832
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	56.59650%	43.40350%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$5,914,805	\$4,536,027	\$10,450,832
(f Total * g)			
i. Base Mills Subject to Index	185.7711	91.7000	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	87.00000%	88.50000%	87.65105%
k. Tax Levy Needed	\$6,132,737	\$4,703,157	\$10,835,894
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	190.5700	92.1600	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$6,132,524	\$4,702,862	\$10,835,386
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$10,164,801
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$8,909,555
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.3%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$8,910,000

Amount of Tax Relief for Homestead Exclusions \$670,585

Total Approx. Tax Revenue: \$9,580,585

Approx. Tax Levy for Tax Rate Calculation: \$10,835,894

	Lackawanna	Wyoming	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	195.6169	96.5601	
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)	\$6,294,932	\$4,927,396	\$11,222,328
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	\$1,640.00	\$3,391.00	
Number of Homestead/Farmstead Properties	1098	1049	2147
Median Assessed Value of Homestead Properties			\$20,216

Act 1 Index (current): 5.3%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$8,910,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$670,585</u>		
Total Approx. Tax Revenue:	\$9,580,585		
Approx. Tax Levy for Tax Rate Calculation:	\$10,835,894		
	Lackawanna	Wyoming	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$670,585	Lowering RE Tax Rate	\$0	\$670,585
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$670,585

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>Percent Collected</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>					
Lackawanna	32,179,901	190.5700	6,132,524				87.00000%	
Wyoming	51,029,320	92.1600	4,702,862				88.50000%	
Totals:	83,209,221		10,835,386	-	670,585	=	10,164,801	X 87.65105% = 8,909,555

		<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

		<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>				
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	1,200,000	1,110,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	166,000	166,000
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				1,366,000	1,276,000
Total Act 511, Current Taxes					1,276,000

Act 511 Tax Limit -->		543,344,804	X	12	6,520,138
		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>									
	Lackawanna	185.7711	190.5700	2.59%	Yes	5.3%				
	Wyoming	91.7000	92.1600	0.51%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		10,280,345
1200 Special Programs - Elementary / Secondary		4,283,562
1300 Vocational Education		1,306,852
1400 Other Instructional Programs - Elementary / Secondary		8,499
Total Instruction		\$15,879,258
2000 Support Services		
2100 Support Services - Students		688,237
2200 Support Services - Instructional Staff		471,753
2300 Support Services - Administration		1,466,810
2400 Support Services - Pupil Health		228,022
2500 Support Services - Business		334,849
2600 Operation and Maintenance of Plant Services		1,778,963
2700 Student Transportation Services		1,418,607
2800 Support Services - Central		319,925
2900 Other Support Services		14,621
Total Support Services		\$6,721,787
3000 Operation of Non-Instructional Services		
3200 Student Activities		539,579
3300 Community Services		1,500
Total Operation of Non-Instructional Services		\$541,079
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		50,000
Total Facilities Acquisition, Construction and Improvement Services		\$50,000
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		357,650
5200 Interfund Transfers - Out		35,000
Total Other Expenditures and Financing Uses		\$392,650
Total Estimated Expenditures and Other Financing Uses		\$23,584,774

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,273,317
200 Personnel Services - Employee Benefits	3,673,191
300 Purchased Professional and Technical Services	291,419
400 Purchased Property Services	39,777
500 Other Purchased Services	620,675
600 Supplies	360,917
700 Property	19,449
800 Other Objects	1,600
Total Regular Programs - Elementary / Secondary	\$10,280,345
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,825,052
200 Personnel Services - Employee Benefits	1,252,755
300 Purchased Professional and Technical Services	474,776
400 Purchased Property Services	600
500 Other Purchased Services	670,205
600 Supplies	59,664
800 Other Objects	510
Total Special Programs - Elementary / Secondary	\$4,283,562
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	420,503
200 Personnel Services - Employee Benefits	270,001
400 Purchased Property Services	500
500 Other Purchased Services	513,300
600 Supplies	93,623
700 Property	8,925
Total Vocational Education	\$1,306,852
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,000
200 Personnel Services - Employee Benefits	2,499
Total Other Instructional Programs - Elementary / Secondary	\$8,499
Total Instruction	\$15,879,258
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	430,630
200 Personnel Services - Employee Benefits	220,678
400 Purchased Property Services	1,047
500 Other Purchased Services	4,500
600 Supplies	31,092
800 Other Objects	290
Total Support Services - Students	\$688,237
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	202,982

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	230,273
400 Purchased Property Services	240
600 Supplies	37,608
800 Other Objects	650
Total Support Services - Instructional Staff	\$471,753
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	646,209
200 Personnel Services - Employee Benefits	473,984
300 Purchased Professional and Technical Services	215,841
400 Purchased Property Services	5,532
500 Other Purchased Services	56,432
600 Supplies	47,612
800 Other Objects	21,200
Total Support Services - Administration	\$1,466,810
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	128,229
200 Personnel Services - Employee Benefits	75,070
300 Purchased Professional and Technical Services	12,850
400 Purchased Property Services	300
500 Other Purchased Services	250
600 Supplies	11,323
Total Support Services - Pupil Health	\$228,022
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	144,298
200 Personnel Services - Employee Benefits	108,061
300 Purchased Professional and Technical Services	62,180
400 Purchased Property Services	1,106
500 Other Purchased Services	7,000
600 Supplies	11,354
800 Other Objects	850
Total Support Services - Business	\$334,849
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	546,889
200 Personnel Services - Employee Benefits	461,137
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	305,560
500 Other Purchased Services	114,605
600 Supplies	282,772
700 Property	48,000
Total Operation and Maintenance of Plant Services	\$1,778,963
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,417,607
600 Supplies	1,000
Total Student Transportation Services	\$1,418,607

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	179,823
200 Personnel Services - Employee Benefits	97,630
500 Other Purchased Services	500
600 Supplies	41,972
Total Support Services - Central	\$319,925
2900 <u>Other Support Services</u>	
500 Other Purchased Services	14,621
Total Other Support Services	\$14,621
Total Support Services	\$6,721,787
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	251,953
200 Personnel Services - Employee Benefits	106,005
300 Purchased Professional and Technical Services	37,000
400 Purchased Property Services	3,000
500 Other Purchased Services	69,649
600 Supplies	64,972
800 Other Objects	7,000
Total Student Activities	\$539,579
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	1,500
Total Community Services	\$1,500
Total Operation of Non-Instructional Services	\$541,079
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	50,000
Total Facilities Acquisition, Construction and Improvement Services	\$50,000
Total Facilities Acquisition, Construction and Improvement Services	\$50,000
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	82,650
900 Other Uses of Funds	275,000
Total Debt Service / Other Expenditures and Financing Uses	\$357,650
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	35,000
Total Interfund Transfers - Out	\$35,000
Total Other Expenditures and Financing Uses	\$392,650
TOTAL EXPENDITURES	\$23,584,774

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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	8,000,000	8,000,000
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	450,000	200,000
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	\$8,450,000	\$8,200,000

<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	\$8,450,000	\$8,200,000

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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	3,715,000	3,440,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	450,000	450,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$4,165,000	\$3,890,000
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		

<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	\$4,165,000	\$3,890,000

<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	\$4,165,000	\$3,890,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,167,375
0850 Unassigned Fund Balance	1,500,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,667,375
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,667,375