

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

Joseph Caputo

(570)675-2165

Extn :

Contact Person

Telephone

Extension

caputoj@llsd.org

Email Address

**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 : Lake-Lehman SD	County : Luzerne	AUN Number : 118403903
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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 5-20-24
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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.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: \$702,346.00 C x 2%: \$14,046.92	To be finalized at Final Budget Adoption in June 2024
1780	Tax Data: Amount for 2024-25 State Property Tax Reduction Allocation has been changed. Provide a justification. User entered amount for 7340: \$702,346.00 Pre-loaded amount for 7340: \$702,347.00	Rounding
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$702,346.00 7340 PDE Amount: \$702,347.00	
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$88,500.00 Function 2200, Object 200: \$166,206.00	The amount for benefits includes an amount for Staff Development Expenditures.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Amount for future unanticipated costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Amount is for future Contractual Obligations, future Capital Projects, and other projected amounts.

<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	6,000,000
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,000,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	19,294,550
7000 Revenue from State Sources	14,626,327
8000 Revenue from Federal Sources	529,499
9000 Other Financing Sources	150,000
Total Estimated Revenues And Other Financing Sources	<u>\$34,600,376</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$40,600,376</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	14,707,873
6113 Public Utility Realty Taxes	16,500
6114 Payments in Lieu of Current Taxes - State / Local	24,000
6120 Current Per Capita Taxes, Section 679	76,000
6140 Current Act 511 Taxes - Flat Rate Assessments	28,400
6150 Current Act 511 Taxes - Proportional Assessments	2,815,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	783,627
6500 Earnings on Investments	550,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	242,650
6910 Rentals	7,500
6920 Contributions and Donations from Private Sources	4,000
6990 Refunds and Other Miscellaneous Revenue	24,000

REVENUE FROM LOCAL SOURCES \$19,294,550

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	7,522,485
7112 Basic Education Funding-Social Security	450,000
7271 Special Education funds for School-Aged Pupils	1,369,013
7311 Pupil Transportation Subsidy	1,708,493
7312 Nonpublic and Charter School Pupil Transportation Subsidy	53,515
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	162,552
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,400
7340 State Property Tax Reduction Allocation	702,346
7505 Ready to Learn Block Grant	278,523
7820 State Share of Retirement Contributions	2,351,000

REVENUE FROM STATE SOURCES \$14,626,327

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	353,434
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	47,980
8517 Title IV - 21st Century Schools	28,085
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000

REVENUE FROM FEDERAL SOURCES \$529,499

Amount

OTHER FINANCING SOURCES

9350 Enterprise Fund Transfers 150,000

OTHER FINANCING SOURCES \$150,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 34,600,376

Act 1 Index (current): 6.1%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$14,707,990		
Amount of Tax Relief for Homestead Exclusions	<u>\$702,346</u>		
Total Approx. Tax Revenue:	\$15,410,336		
Approx. Tax Levy for Tax Rate Calculation:	\$16,620,084		

	Luzerne	Wyoming	Total
<hr/>			
2023-24 Data			
a. Assessed Value	\$1,341,338,600	\$8,969,535	\$1,350,308,135
b. Real Estate Mills	11.9167	62.1695	
I. 2024-25 Data			
c. 2022 STEB Market Value	\$1,221,306,620	\$45,348,058	\$1,266,654,678
d. Assessed Value	\$1,344,746,000	\$9,021,100	\$1,353,767,100
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2023-24 Calculations			
f. 2023-24 Tax Levy	\$15,984,330	\$557,632	\$16,541,962
(a * b)			
2024-25 Calculations			
g. Percent of Total Market Value	96.41986%	3.58014%	100.00000%
II. h. Rebalanced 2023-24 Tax Levy	\$15,949,737	\$592,225	\$16,541,962
(f Total * g)			
i. Base Mills Subject to Index	11.9167	66.0262	
(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	92.40000%	92.40000%	92.40000%
k. Tax Levy Needed	\$16,025,062	\$595,022	\$16,620,084
(Approx. Tax Levy * g)			
I. 2024-25 Real Estate Tax Rate	11.9167	65.9589	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$16,024,935	\$595,022	\$16,619,957
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$15,917,611
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$14,707,873
(n * Est. Pct. Collection)			

Act 1 Index (current): 6.1%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$14,707,990		
Amount of Tax Relief for Homestead Exclusions	<u>\$702,346</u>		
Total Approx. Tax Revenue:	\$15,410,336		
Approx. Tax Levy for Tax Rate Calculation:	\$16,620,084		

	Luzerne	Wyoming	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	12.6436	70.0537	
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)	\$17,002,431	\$631,961	\$17,634,392
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	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$167,100

Act 1 Index (current): 6.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$14,707,990

Amount of Tax Relief for Homestead Exclusions

\$702,346

Total Approx. Tax Revenue:

\$15,410,336

Approx. Tax Levy for Tax Rate Calculation:

\$16,620,084

Luzerne

Wyoming

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$702,346

Lowering RE Tax Rate

\$0

\$702,346

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$702,346

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>
Luzerne	1,344,746,000	11.9167	16,024,935			92.40000%	
Wyoming	9,021,100	65.9589	595,022			92.40000%	
Totals:	1,353,767,100		16,619,957	- 702,346 =	15,917,611 X	92.40000% =	14,707,873

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		76,000
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	\$10.00	\$0.00	28,000
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	\$10.00	\$0.00	400
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			28,400
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%	2,525,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	290,000
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			2,815,000
Total Act 511, Current Taxes			2,843,400
Act 511 Tax Limit -->		1,266,654,678 X	12
		Market Value	Mills
			15,199,856
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2023-24 (Rebalanced)	2024-25	Percent Change in Rate			2023-24 (Rebalanced)	2024-25	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u>								
	Luzerne	11.9167	11.9167	0.00%	Yes	6.1%			
	Wyoming	66.0262	65.9589	-0.09%	Yes	6.1%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.1%			
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	6.1%			
6146	Current Act 511 Mechanical Device Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	6.1%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.1%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.1%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,974,623
1200 Special Programs - Elementary / Secondary	4,800,573
1300 Vocational Education	760,413
Total Instruction	\$21,535,609
2000 Support Services	
2100 Support Services - Students	1,185,714
2200 Support Services - Instructional Staff	315,778
2300 Support Services - Administration	2,321,294
2400 Support Services - Pupil Health	653,676
2500 Support Services - Business	547,032
2600 Operation and Maintenance of Plant Services	2,660,226
2700 Student Transportation Services	2,755,507
2800 Support Services - Central	444,812
2900 Other Support Services	48,000
Total Support Services	\$10,932,039
3000 Operation of Non-Instructional Services	
3200 Student Activities	952,625
3300 Community Services	12,000
Total Operation of Non-Instructional Services	\$964,625
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,000
5200 Interfund Transfers - Out	1,980,463
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$2,390,463
Total Estimated Expenditures and Other Financing Uses	\$35,822,736

2024-2025 Final General Fund Budget

LEA : 118403903 Lake-Lehman SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,577,368
200 Personnel Services - Employee Benefits	6,416,569
300 Purchased Professional and Technical Services	134,900
400 Purchased Property Services	123
500 Other Purchased Services	651,910
600 Supplies	173,253
800 Other Objects	20,500
Total Regular Programs - Elementary / Secondary	\$15,974,623
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,134,346
200 Personnel Services - Employee Benefits	1,596,686
300 Purchased Professional and Technical Services	254,604
500 Other Purchased Services	779,910
600 Supplies	31,727
800 Other Objects	3,300
Total Special Programs - Elementary / Secondary	\$4,800,573
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	156,940
200 Personnel Services - Employee Benefits	117,407
400 Purchased Property Services	13,550
500 Other Purchased Services	468,000
600 Supplies	4,516
Total Vocational Education	\$760,413
Total Instruction	\$21,535,609
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	611,649
200 Personnel Services - Employee Benefits	457,575
300 Purchased Professional and Technical Services	107,740
500 Other Purchased Services	4,510
600 Supplies	3,040
800 Other Objects	1,200
Total Support Services - Students	\$1,185,714
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	88,500
200 Personnel Services - Employee Benefits	166,206
300 Purchased Professional and Technical Services	54,000
500 Other Purchased Services	2,000
600 Supplies	5,072
Total Support Services - Instructional Staff	\$315,778
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,175,018

2024-2025 Final General Fund Budget

LEA : 118403903 Lake-Lehman SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	879,025
300 Purchased Professional and Technical Services	104,900
400 Purchased Property Services	29,700
500 Other Purchased Services	65,864
600 Supplies	38,437
800 Other Objects	28,350
Total Support Services - Administration	\$2,321,294
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	291,639
200 Personnel Services - Employee Benefits	218,177
300 Purchased Professional and Technical Services	138,285
400 Purchased Property Services	220
500 Other Purchased Services	100
600 Supplies	5,255
Total Support Services - Pupil Health	\$653,676
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	168,134
200 Personnel Services - Employee Benefits	125,781
300 Purchased Professional and Technical Services	178,025
400 Purchased Property Services	58,000
600 Supplies	15,592
800 Other Objects	1,500
Total Support Services - Business	\$547,032
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	576,759
200 Personnel Services - Employee Benefits	431,470
300 Purchased Professional and Technical Services	358,500
400 Purchased Property Services	405,550
500 Other Purchased Services	369,100
600 Supplies	515,547
800 Other Objects	3,300
Total Operation and Maintenance of Plant Services	\$2,660,226
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	58,279
200 Personnel Services - Employee Benefits	43,600
300 Purchased Professional and Technical Services	2,700
400 Purchased Property Services	10,000
500 Other Purchased Services	2,471,614
600 Supplies	169,314
Total Student Transportation Services	\$2,755,507
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	198,560
200 Personnel Services - Employee Benefits	148,542
300 Purchased Professional and Technical Services	38,689
600 Supplies	59,021

<u>Description</u>	<u>Amount</u>
Total Support Services - Central	\$444,812
2900 <u>Other Support Services</u>	
500 Other Purchased Services	48,000
Total Other Support Services	\$48,000
Total Support Services	\$10,932,039
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	335,000
200 Personnel Services - Employee Benefits	250,609
300 Purchased Professional and Technical Services	52,000
400 Purchased Property Services	43,500
500 Other Purchased Services	135,005
600 Supplies	115,511
800 Other Objects	21,000
Total Student Activities	\$952,625
3300 <u>Community Services</u>	
800 Other Objects	12,000
Total Community Services	\$12,000
Total Operation of Non-Instructional Services	\$964,625
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	10,000
Total Debt Service / Other Expenditures and Financing Uses	\$10,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,980,463
Total Interfund Transfers - Out	\$1,980,463
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$2,390,463
TOTAL EXPENDITURES	\$35,822,736

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	7,545,566	6,831,348
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	\$7,545,566	\$6,831,348

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

TOTAL CASH AND INVESTMENTS	\$7,545,566	\$6,831,348
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	7,362,747	14,126,280
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	\$7,362,747	\$14,126,280

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

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

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

\$7,362,747

\$14,126,280

Short-Term Payables

06/30/2024 Estimate

06/30/2025 Projection

General Fund	502,349	486,467
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	\$502,349	\$486,467
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TOTAL INDEBTEDNESS	\$7,865,096	\$14,612,747
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,777,640
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,777,640
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,177,640