

**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 : Washington SD	County : Washington	AUN Number : 101638803
--	-------------------------------	----------------------------------

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 6/10/24
---	------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Washington SD	COUNTY : Washington	AUN : 101638803
------------------------------------	------------------------	--------------------

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	\$33511980
Ending Unassigned Fund Balance	\$1250000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.73%

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 6-11-24
--	-----------------

DUE DATE: AUGUST 15, 2024

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/01/2024


President of the Board - Original Signature Required

6/10/24
Date


Secretary of the Board - Original Signature Required

6/10/24
Date


Chief School Administrator - Original Signature Required

6/10/24
Date

Rick Mancini
Contact Person

(724)223-5019 Extn :
Telephone Extension

mancini@prexie.us
Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	Reserve for contingencies

<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		
0850 Unassigned Fund Balance	1,250,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$1,250,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	11,794,796	
7000 Revenue from State Sources	18,591,805	
8000 Revenue from Federal Sources	1,843,047	
9000 Other Financing Sources	1,282,332	
Total Estimated Revenues And Other Financing Sources		<u>\$33,511,980</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$34,761,980</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	7,930,647
6113 Public Utility Realty Taxes	8,500
6114 Payments in Lieu of Current Taxes - State / Local	122,000
6140 Current Act 511 Taxes - Flat Rate Assessments	67,500
6150 Current Act 511 Taxes - Proportional Assessments	2,090,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	555,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	490,386
6910 Rentals	224,448
6920 Contributions and Donations from Private Sources	11,440
6940 Tuition from Patrons	2,150
6990 Refunds and Other Miscellaneous Revenue	27,725

REVENUE FROM LOCAL SOURCES \$11,794,796

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	11,047,000
7112 Basic Education Funding-Social Security	525,000
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	1,870,000
7311 Pupil Transportation Subsidy	375,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	6,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	180,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340 State Property Tax Reduction Allocation	1,696,171
7360 Safe Schools	100,000
7505 Ready to Learn Block Grant	335,434
7820 State Share of Retirement Contributions	2,407,200

REVENUE FROM STATE SOURCES \$18,591,805

REVENUE FROM FEDERAL SOURCES

8110 Payments for Federally Impacted Areas	6,500
8514 Title I - Improving the Academic Achievement of the Disadvantaged	960,436
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	92,307
8517 Title IV - 21st Century Schools	75,809
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	301,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	391,995
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	15,000
REVENUE FROM FEDERAL SOURCES	\$1,843,047
OTHER FINANCING SOURCES	
9320 Special Revenue Fund Transfers	150,000
9340 Debt Service Fund Transfers	982,332
9360 Internal Service Fund Transfers	150,000
OTHER FINANCING SOURCES	\$1,282,332
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	33,511,980

Act 1 Index (current): 7.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$7,930,647

Amount of Tax Relief for Homestead Exclusions \$1,315,777

Total Approx. Tax Revenue: \$9,246,424

Approx. Tax Levy for Tax Rate Calculation: \$9,936,045

Washington

Total

2023-24 Data		
a. Assessed Value	\$643,023,581	\$643,023,581
b. Real Estate Mills	14.8524	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$573,673,460	\$573,673,460
d. Assessed Value	\$646,473,961	\$646,473,961
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$9,550,443	\$9,550,443
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$9,550,443	\$9,550,443
(f Total * g)		
i. Base Mills Subject to Index	14.8524	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%
k. Tax Levy Needed	\$9,936,045	\$9,936,045
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	15.3696	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,936,046	\$9,936,046
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,620,269
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$7,930,647
(n * Est. Pct. Collection)		

Act 1 Index (current): 7.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,930,647	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,315,777</u>	
Total Approx. Tax Revenue:	\$9,246,424	
Approx. Tax Levy for Tax Rate Calculation:	\$9,936,045	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.9811	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$10,331,365	\$10,331,365
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	\$43,400.00	
Number of Homestead/Farmstead Properties	2012	2012
Median Assessed Value of Homestead Properties		\$86,800

Act 1 Index (current): 7.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$7,930,647
Amount of Tax Relief for Homestead Exclusions	<u>\$1,315,777</u>
Total Approx. Tax Revenue:	\$9,246,424
Approx. Tax Levy for Tax Rate Calculation:	\$9,936,045
	Washington

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,315,777	Lowering RE Tax Rate	\$380,394		\$1,696,171
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$1,696,171

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>
Washington	646,473,961	15.3696	9,936,046			92.00000%	
Totals:	646,473,961		9,936,046	- 1,315,777	= 8,620,269	X 92.00000%	= 7,930,647

	<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	\$10.00	\$0.00	30,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	45,000
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	\$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 75,000 67,500

	<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%	1,465,000	1,410,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	155,000	155,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	1.50000	0.000	310,000	290,000
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.50000	0.000	250,000	235,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 2,180,000 2,090,000

Total Act 511, Current Taxes 2,157,500

Act 511 Tax Limit -->	573,673,460	X	12	6,884,082
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u> Washington	14.8524	15.3696	3.49%	Yes	7.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	7.6%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	7.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.6%				
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	7.6%				
6157	Current Act 511 Mercantile Taxes	0.5000	0.5000	0.00%	Yes	7.6%				

LEA : 101638803 Washington SD

Printed 6/11/2024 12:36:36 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,190,980
1200 Special Programs - Elementary / Secondary	6,931,004
1300 Vocational Education	320,508
1400 Other Instructional Programs - Elementary / Secondary	337,008
1500 Nonpublic School Programs	52,710
Total Instruction	\$20,832,210
2000 Support Services	
2100 Support Services - Students	1,634,152
2200 Support Services - Instructional Staff	940,508
2300 Support Services - Administration	1,891,406
2400 Support Services - Pupil Health	381,775
2500 Support Services - Business	610,849
2600 Operation and Maintenance of Plant Services	2,956,286
2700 Student Transportation Services	1,104,904
2900 Other Support Services	17,300
Total Support Services	\$9,537,180
3000 Operation of Non-Instructional Services	
3200 Student Activities	905,299
3300 Community Services	29,101
Total Operation of Non-Instructional Services	\$934,400
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	2,208,190
Total Other Expenditures and Financing Uses	\$2,208,190
Total Estimated Expenditures and Other Financing Uses	\$33,511,980

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,191,331
200 Personnel Services - Employee Benefits	4,559,193
300 Purchased Professional and Technical Services	391,195
400 Purchased Property Services	1,600
500 Other Purchased Services	1,568,200
600 Supplies	408,961
700 Property	70,000
800 Other Objects	500
Total Regular Programs - Elementary / Secondary	\$13,190,980
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,240,388
200 Personnel Services - Employee Benefits	1,856,471
300 Purchased Professional and Technical Services	831,615
400 Purchased Property Services	1,500
500 Other Purchased Services	1,940,815
600 Supplies	59,915
800 Other Objects	300
Total Special Programs - Elementary / Secondary	\$6,931,004
1300 <u>Vocational Education</u>	
500 Other Purchased Services	320,508
Total Vocational Education	\$320,508
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	185,540
200 Personnel Services - Employee Benefits	141,318
500 Other Purchased Services	750
600 Supplies	9,400
Total Other Instructional Programs - Elementary / Secondary	\$337,008
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	52,710
Total Nonpublic School Programs	\$52,710
Total Instruction	\$20,832,210
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	473,741
200 Personnel Services - Employee Benefits	370,021
300 Purchased Professional and Technical Services	769,000
500 Other Purchased Services	2,000
600 Supplies	2,975
800 Other Objects	16,415
Total Support Services - Students	\$1,634,152
2200 <u>Support Services - Instructional Staff</u>	

2024-2025 Final General Fund Budget

LEA : 101638803 Washington SD

Printed 6/11/2024 12:36:37 PM

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	208,562
200 Personnel Services - Employee Benefits	174,344
300 Purchased Professional and Technical Services	232,090
400 Purchased Property Services	5,000
500 Other Purchased Services	4,125
600 Supplies	175,703
700 Property	140,684
Total Support Services - Instructional Staff	\$940,508
2300 Support Services - Administration	
100 Personnel Services - Salaries	949,735
200 Personnel Services - Employee Benefits	646,831
300 Purchased Professional and Technical Services	164,300
400 Purchased Property Services	25,800
500 Other Purchased Services	21,915
600 Supplies	62,630
800 Other Objects	20,195
Total Support Services - Administration	\$1,891,406
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	119,270
200 Personnel Services - Employee Benefits	103,025
300 Purchased Professional and Technical Services	138,350
400 Purchased Property Services	1,100
500 Other Purchased Services	150
600 Supplies	19,150
700 Property	500
800 Other Objects	230
Total Support Services - Pupil Health	\$381,775
2500 Support Services - Business	
100 Personnel Services - Salaries	313,240
200 Personnel Services - Employee Benefits	202,144
300 Purchased Professional and Technical Services	30,035
400 Purchased Property Services	40,730
500 Other Purchased Services	15,900
600 Supplies	4,500
800 Other Objects	4,300
Total Support Services - Business	\$610,849
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,161,748
200 Personnel Services - Employee Benefits	805,299
300 Purchased Professional and Technical Services	37,080
400 Purchased Property Services	422,954
500 Other Purchased Services	197,500
600 Supplies	319,650
700 Property	10,620
800 Other Objects	1,435

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$2,956,286
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	60,500
200 Personnel Services - Employee Benefits	11,299
400 Purchased Property Services	4,000
500 Other Purchased Services	1,025,155
600 Supplies	3,950
Total Student Transportation Services	\$1,104,904
2900 <u>Other Support Services</u>	
500 Other Purchased Services	17,300
Total Other Support Services	\$17,300
Total Support Services	\$9,537,180
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	417,107
200 Personnel Services - Employee Benefits	155,712
300 Purchased Professional and Technical Services	104,200
400 Purchased Property Services	30,625
500 Other Purchased Services	64,935
600 Supplies	90,675
700 Property	24,500
800 Other Objects	17,545
Total Student Activities	\$905,299
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	2,500
200 Personnel Services - Employee Benefits	191
500 Other Purchased Services	2,000
600 Supplies	3,660
800 Other Objects	20,750
Total Community Services	\$29,101
Total Operation of Non-Instructional Services	\$934,400
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,208,190
Total Interfund Transfers - Out	\$2,208,190
Total Other Expenditures and Financing Uses	\$2,208,190
TOTAL EXPENDITURES	\$33,511,980

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	4,928,900	3,725,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	22,640	25,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	847,000	850,000
Other Capital Projects Fund		
Debt Service Fund	75	75
Food Service / Cafeteria Operations Fund	56,000	65,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	2,500	2,500
Activity Fund	97,945	90,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,955,060	\$4,757,575

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	24,500,000	11,500,000
Other Capital Projects Fund		
Debt Service Fund	15,175,000	16,275,000
Food Service / Cafeteria Operations Fund	600,000	400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	5,700,000	5,400,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	4,800,000	43,000,000
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

Total Long-Term Investments	\$50,775,000	\$76,575,000
TOTAL CASH AND INVESTMENTS	\$56,730,060	\$81,332,575

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	775,000	692,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,907,000	3,026,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$3,682,000	\$3,718,000

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

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	\$3,682,000	\$3,718,000
-------------------------------------	--------------------	--------------------

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	\$3,682,000	\$3,718,000
---------------------------	--------------------	--------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,250,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,250,000

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,250,000
--	--------------------