

# 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

6/19/24  
Date

  
Secretary of the Board - Original Signature Required

6/19/24  
Date

  
Chief School Administrator - Original Signature Required

6/27/24  
Date

Amy E Light

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Conrad Weiser Area SD	COUNTY : Berks	AUN : 114061103
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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	\$61220923
Ending Unassigned Fund Balance	\$4319325
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.05%

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 6/27/24
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DUE DATE: AUGUST 15, 2024

**FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Comrad Weiser Area SD	<b>County :</b> Berks	<b>AUN Number :</b> 114061103
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 6/19/24
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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>
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 maintains unassigned Fund Balance for unanticipated emergencies
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds committed for increases in employer PSERS contributions and for needed technology purchases
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds assigned for unanticipated facilities needs and technology infrastructure needs

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	5,967
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,533,854
0840 Assigned Fund Balance	1,965,685
0850 Unassigned Fund Balance	4,314,325
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$7,813,864</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	40,880,529
7000 Revenue from State Sources	18,650,329
8000 Revenue from Federal Sources	1,690,065
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$61,220,923</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$69,034,787</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	34,031,888
6112 Interim Real Estate Taxes	193,720
6113 Public Utility Realty Taxes	32,000
6114 Payments in Lieu of Current Taxes - State / Local	71,145
6120 Current Per Capita Taxes, Section 679	59,000
6140 Current Act 511 Taxes - Flat Rate Assessments	59,000
6150 Current Act 511 Taxes - Proportional Assessments	3,513,807
6400 Delinquencies on Taxes Levied / Assessed by the LEA	706,969
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	52,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	546,000
6910 Rentals	36,000
6940 Tuition from Patrons	1,200,000
6990 Refunds and Other Miscellaneous Revenue	79,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$40,880,529</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	7,354,974
7160 Tuition for Orphans Subsidy	500,000
7271 Special Education funds for School-Aged Pupils	2,266,929
7311 Pupil Transportation Subsidy	916,035
7330 Health Services (Medical, Dental, Nurse, Act 25)	47,000
7340 State Property Tax Reduction Allocation	1,545,472
7360 Safe Schools	170,650
7505 Ready to Learn Block Grant	370,988
7810 State Share of Social Security and Medicare Taxes	1,008,637
7820 State Share of Retirement Contributions	4,469,644
<b>REVENUE FROM STATE SOURCES</b>	<b>\$18,650,329</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	643,472
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	89,504
8517 Title IV - 21st Century Schools	47,964
8732 ARRA - Qualified School Construction Bonds (QSCB)	446,125
8752 ARP ESSER Summer Programs	24,000
8753 ARP ESSER Afterschool Programs	24,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8754 ARP ESSER Homeless Children and Youth Funds	5,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	400,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,690,065</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>61,220,923</b>
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Act 1 Index (current): 6.7%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(1)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>4</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$34,031,909</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,545,472</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$35,577,381</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$36,449,779</b>		

	<b>Berks</b>	<b>Lancaster</b>	<b>Total</b>
<hr/>			
<b>2023-24 Data</b>			
a. Assessed Value	\$1,046,675,100	\$1,848,500	\$1,048,523,600
b. Real Estate Mills	32.8566	22.7043	
<b>I. 2024-25 Data</b>			
c. 2022 STEB Market Value	\$1,540,629,994	\$1,857,202	\$1,542,487,196
d. Assessed Value	\$1,046,675,100	\$1,848,500	\$1,048,523,600
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
<b>2023-24 Calculations</b>			
f. 2023-24 Tax Levy	\$34,390,185	\$41,969	\$34,432,154
(a * b)			
<b>2024-25 Calculations</b>			
g. Percent of Total Market Value	99.87960%	0.12040%	100.00000%
<b>II. h. Rebalanced 2023-24 Tax Levy</b>	<b>\$34,390,698</b>	<b>\$41,456</b>	<b>\$34,432,154</b>
(f Total * g)			
i. Base Mills Subject to Index	32.8570	22.7043	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	97.50000%	98.00000%	97.50060%
k. Tax Levy Needed	\$36,405,893	\$43,886	\$36,449,779
(Approx. Tax Levy * g)			
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>34.7824</b>	<b>23.7414</b>	
(k / d * 1000)			
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$36,405,872</b>	<b>\$43,886</b>	<b>\$36,449,758</b>
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$34,904,286
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$34,031,888
(n * Est. Pct. Collection)			

Act 1 Index (current): 6.7%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$34,031,909

Amount of Tax Relief for Homestead Exclusions

\$1,545,472

Total Approx. Tax Revenue:

\$35,577,381

Approx. Tax Levy for Tax Rate Calculation:

\$36,449,779

	Berks	Lancaster	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	35.0584	24.2254	
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)	\$36,694,754	\$44,781	\$36,739,535
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	\$9,302.00	\$13,628.00	
Number of Homestead/Farmstead Properties	4778	8	4786
Median Assessed Value of Homestead Properties			\$111,000

Act 1 Index (current): 6.7%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$34,031,909

Amount of Tax Relief for Homestead Exclusions

\$1,545,472

Total Approx. Tax Revenue:

\$35,577,381

Approx. Tax Levy for Tax Rate Calculation:

\$36,449,779

Berks

Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,545,472

Lowering RE Tax Rate

\$0

\$1,545,472

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

\$0

\$0

**Amount of Tax Relief from State/Local Sources**

**\$1,545,472**

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>
Berks	1,046,675,100	34.7824	36,405,872			97.50000%	
Lancaster	1,848,500	23.7414	43,886			98.00000%	
<b>Totals:</b>	<b>1,048,523,600</b>		<b>36,449,758</b>	- 1,545,472 =	34,904,286 X	97.50060% =	34,031,888

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		59,000
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	\$5.00	\$0.00	59,000
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>59,000</b>
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%	2,984,067
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	529,740
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>3,513,807</b>
<b>Total Act 511, Current Taxes</b>			<b>3,572,807</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,542,487,196 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>18,509,846</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		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>								
	Berks	32.8570	34.7824	5.86%	Yes	6.7%			
	Lancaster	22.7043	23.7414	4.57%	Yes	6.7%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.7%			
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.7%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.7%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.7%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	23,909,912
1200 Special Programs - Elementary / Secondary	12,183,279
1300 Vocational Education	1,838,931
1400 Other Instructional Programs - Elementary / Secondary	248,519
<b>Total Instruction</b>	<b>\$38,180,641</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,405,690
2200 Support Services - Instructional Staff	2,199,941
2300 Support Services - Administration	3,378,978
2400 Support Services - Pupil Health	598,519
2500 Support Services - Business	862,543
2600 Operation and Maintenance of Plant Services	4,288,067
2700 Student Transportation Services	2,555,100
2800 Support Services - Central	971,487
<b>Total Support Services</b>	<b>\$17,260,325</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	954,131
3300 Community Services	10,700
<b>Total Operation of Non-Instructional Services</b>	<b>\$964,831</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,815,126
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,815,126</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$61,220,923</b>

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	13,221,005
200 Personnel Services - Employee Benefits	8,064,582
300 Purchased Professional and Technical Services	481,200
400 Purchased Property Services	455,180
500 Other Purchased Services	1,067,675
600 Supplies	590,906
700 Property	10,000
800 Other Objects	19,364
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$23,909,912</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,225,223
200 Personnel Services - Employee Benefits	3,894,500
300 Purchased Professional and Technical Services	730,130
400 Purchased Property Services	800
500 Other Purchased Services	2,252,526
600 Supplies	80,100
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$12,183,279</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	673,452
200 Personnel Services - Employee Benefits	414,764
400 Purchased Property Services	1,720
500 Other Purchased Services	704,590
600 Supplies	34,805
800 Other Objects	9,600
<b>Total Vocational Education</b>	<b>\$1,838,931</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	150,130
200 Personnel Services - Employee Benefits	97,989
500 Other Purchased Services	400
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$248,519</b>
<b>Total Instruction</b>	<b>\$38,180,641</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,418,256
200 Personnel Services - Employee Benefits	964,414
300 Purchased Professional and Technical Services	2,800
500 Other Purchased Services	2,175
600 Supplies	17,845
800 Other Objects	200
<b>Total Support Services - Students</b>	<b>\$2,405,690</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,046,343

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	913,634
300 Purchased Professional and Technical Services	92,800
400 Purchased Property Services	12,290
500 Other Purchased Services	45,500
600 Supplies	89,374
<b>Total Support Services - Instructional Staff</b>	<b>\$2,199,941</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,771,535
200 Personnel Services - Employee Benefits	1,204,643
300 Purchased Professional and Technical Services	246,700
400 Purchased Property Services	13,100
500 Other Purchased Services	36,700
600 Supplies	82,015
800 Other Objects	24,285
<b>Total Support Services - Administration</b>	<b>\$3,378,978</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	337,618
200 Personnel Services - Employee Benefits	243,839
300 Purchased Professional and Technical Services	10,461
400 Purchased Property Services	541
500 Other Purchased Services	130
600 Supplies	5,780
800 Other Objects	150
<b>Total Support Services - Pupil Health</b>	<b>\$598,519</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	476,993
200 Personnel Services - Employee Benefits	352,350
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	5,000
500 Other Purchased Services	5,000
600 Supplies	7,200
800 Other Objects	2,000
<b>Total Support Services - Business</b>	<b>\$862,543</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,271,920
200 Personnel Services - Employee Benefits	1,168,529
300 Purchased Professional and Technical Services	183,000
400 Purchased Property Services	278,018
500 Other Purchased Services	460,100
600 Supplies	823,000
700 Property	103,000
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,288,067</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	65,669

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	47,931
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	6,000
500 Other Purchased Services	2,425,000
600 Supplies	7,500
<b>Total Student Transportation Services</b>	<b>\$2,555,100</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	353,015
200 Personnel Services - Employee Benefits	298,072
300 Purchased Professional and Technical Services	117,000
400 Purchased Property Services	25,000
500 Other Purchased Services	100,700
600 Supplies	72,700
700 Property	5,000
<b>Total Support Services - Central</b>	<b>\$971,487</b>
<b>Total Support Services</b>	<b>\$17,260,325</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	358,423
200 Personnel Services - Employee Benefits	243,728
300 Purchased Professional and Technical Services	105,050
400 Purchased Property Services	430
500 Other Purchased Services	136,300
600 Supplies	62,700
700 Property	28,000
800 Other Objects	19,500
<b>Total Student Activities</b>	<b>\$954,131</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	10,700
<b>Total Community Services</b>	<b>\$10,700</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$964,831</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,909,209
900 Other Uses of Funds	2,905,917
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,815,126</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,815,126</b>
<b>TOTAL EXPENDITURES</b>	<b>\$61,220,923</b>

**Cash and Short-Term Investments**

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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	8,000,000	7,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$14,500,000</b>	<b>\$13,500,000</b>

**Long-Term Investments**

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 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		

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$14,500,000</b>	<b>\$13,500,000</b>
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

**General Fund**

0510 Bonds Payable	24,924,772	22,010,855
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)	450,000	550,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$25,374,772</b>	<b>\$22,560,855</b>
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**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

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**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

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**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

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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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>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$25,374,772</b>	<b>\$22,560,855</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$25,374,772</b>	<b>\$22,560,855</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	5,967
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,533,854
0840 Assigned Fund Balance	1,960,685
0850 Unassigned Fund Balance	4,319,325
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$7,813,864</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$7,819,831</b>
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