

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

Karen Colangelo

(570)648-5752

Extn :4123

Contact Person

Telephone

Extension

Kcolangelo@indians.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Shamokin Area SD	COUNTY : Northumberland	AUN : 116496503
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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	\$40903864
Ending Unassigned Fund Balance	\$-2135303
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-5.22%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes
 No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2024

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Shamokin Area SD	County : Northumberland	AUN Number : 116496503
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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
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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.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Assigned estimate to offset expenditures that are unknown: repairs to infrastructure that are undetected at this time and may need to move to capital reserve due to age of capital equipment; offset instru supplies and services, psers, healthcare, fees
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.	It is estimated unassigned fund balance. Our district is working closely with PDE. Our current contact is Julie Harmatzis and also contact with Keegan Asper.

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

0850 Unassigned Fund Balance

1,000,000

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$1,000,000

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

8,421,465

7000 Revenue from State Sources

27,677,429

8000 Revenue from Federal Sources

1,669,667

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$37,768,561

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$38,768,561

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	3,690,465
6113 Public Utility Realty Taxes	5,000
6114 Payments in Lieu of Current Taxes - State / Local	30,000
6120 Current Per Capita Taxes, Section 679	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	62,000
6150 Current Act 511 Taxes - Proportional Assessments	2,575,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	700,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,004,000
6910 Rentals	60,000
6920 Contributions and Donations from Private Sources	5,000
6990 Refunds and Other Miscellaneous Revenue	85,000

REVENUE FROM LOCAL SOURCES \$8,421,465

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	18,746,695
7112 Basic Education Funding-Social Security	830,000
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	2,235,349
7311 Pupil Transportation Subsidy	790,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	70,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	540,744
7505 Ready to Learn Block Grant	514,641
7820 State Share of Retirement Contributions	3,810,000

REVENUE FROM STATE SOURCES \$27,677,429

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,172,667
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	85,000
8517 Title IV - 21st Century Schools	85,000
8519 Title V - Flexibility and Accountability	58,000
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	192,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	55,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	22,000
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REVENUE FROM FEDERAL SOURCES	\$1,669,667
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	37,768,561
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Act 1 Index (current): 8.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,690,465
Amount of Tax Relief for Homestead Exclusions	<u>\$540,744</u>
Total Approx. Tax Revenue:	\$4,231,209
Approx. Tax Levy for Tax Rate Calculation:	\$4,882,468

	Northumberland	Total
<hr/>		
2023-24 Data		
a. Assessed Value	\$118,201,105	\$118,201,105
b. Real Estate Mills	37.9900	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$502,921,731	\$502,921,731
d. Assessed Value	\$118,794,833	\$118,794,833
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2023-24 Calculations		
f. 2023-24 Tax Levy	\$4,490,460	\$4,490,460
(a * b)		
2024-25 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$4,490,460	\$4,490,460
(f Total * g)		
i. Base Mills Subject to Index	37.9900	
(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	85.00000%	85.00000%
k. Tax Levy Needed	\$4,882,468	\$4,882,468
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	41.1000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,882,468	\$4,882,468
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,341,724
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,690,465
(n * Est. Pct. Collection)		

Act 1 Index (current): 8.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,690,465
Amount of Tax Relief for Homestead Exclusions	<u>\$540,744</u>
Total Approx. Tax Revenue:	\$4,231,209
Approx. Tax Levy for Tax Rate Calculation:	\$4,882,468

	Northumberland	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	41.1051	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,883,073	\$4,883,073
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	\$3,083.00	
Number of Homestead/Farmstead Properties	4293	4293
Median Assessed Value of Homestead Properties		\$8,050

Act 1 Index (current): 8.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,690,465
Amount of Tax Relief for Homestead Exclusions	<u>\$540,744</u>
Total Approx. Tax Revenue:	\$4,231,209
Approx. Tax Levy for Tax Rate Calculation:	\$4,882,468

	Northumberland	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$540,744	Lowering RE Tax Rate	\$0	\$540,744
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$540,744

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>
Northumberland	118,794,833	41.1000	4,882,468			85.00000%	
Totals:	118,794,833		4,882,468	- 540,744 =	4,341,724 X	85.00000% =	3,690,465

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		35,000
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	48,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	33,000
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			81,000
			62,000
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	1.000%	0.000%	19,000,000
6152 Current Act 511 Occupation Taxes	200.00000	0.000	500,000
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	80,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	1.00000	0.000	170,000
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			19,750,000
Total Act 511, Current Taxes			2,637,000
	Act 511 Tax Limit -->	502,921,731 X	12
		Market Value	Mills
			6,035,061
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u> Northumberland	37.9900	41.1000	8.19%	Yes	8.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	8.2%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	8.2%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	8.2%				
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	8.2%				
6152	Current Act 511 Occupation Taxes	200.0000	200.00000	0.00%	Yes	8.2%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	8.2%				
6155	Current Act 511 Business Privilege Taxes	1.0000	1.00000	0.00%	Yes	8.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,865,933
1200 Special Programs - Elementary / Secondary	7,012,655
1300 Vocational Education	1,220,288
1400 Other Instructional Programs - Elementary / Secondary	120,634
1500 Nonpublic School Programs	57,000
1800 Pre-Kindergarten	408,874
Total Instruction	\$26,685,384
2000 Support Services	
2100 Support Services - Students	1,082,117
2200 Support Services - Instructional Staff	465,950
2300 Support Services - Administration	1,794,629
2400 Support Services - Pupil Health	506,318
2500 Support Services - Business	935,984
2600 Operation and Maintenance of Plant Services	3,401,411
2700 Student Transportation Services	1,375,494
2800 Support Services - Central	521,001
Total Support Services	\$10,082,904
3000 Operation of Non-Instructional Services	
3200 Student Activities	910,853
3300 Community Services	14,000
Total Operation of Non-Instructional Services	\$924,853
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,080,790
5200 Interfund Transfers - Out	500,000
5900 Budgetary Reserve	1,629,933
Total Other Expenditures and Financing Uses	\$3,210,723
Total Estimated Expenditures and Other Financing Uses	\$40,903,864

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,772,968
200 Personnel Services - Employee Benefits	6,259,121
300 Purchased Professional and Technical Services	150,000
400 Purchased Property Services	18,730
500 Other Purchased Services	2,888,875
600 Supplies	728,039
700 Property	47,200
800 Other Objects	1,000
Total Regular Programs - Elementary / Secondary	\$17,865,933
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,586,030
200 Personnel Services - Employee Benefits	1,915,513
300 Purchased Professional and Technical Services	1,852,805
400 Purchased Property Services	3,500
500 Other Purchased Services	579,407
600 Supplies	74,200
800 Other Objects	1,200
Total Special Programs - Elementary / Secondary	\$7,012,655
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	254,475
200 Personnel Services - Employee Benefits	221,870
500 Other Purchased Services	700,000
600 Supplies	43,943
Total Vocational Education	\$1,220,288
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	59,200
200 Personnel Services - Employee Benefits	25,984
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	10,450
Total Other Instructional Programs - Elementary / Secondary	\$120,634
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	57,000
Total Nonpublic School Programs	\$57,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	231,355
200 Personnel Services - Employee Benefits	176,714
600 Supplies	805
Total Pre-Kindergarten	\$408,874
Total Instruction	\$26,685,384
2000 Support Services	
2100 <u>Support Services - Students</u>	

2024-2025 Final General Fund Budget

LEA : 116496503 Shamokin Area SD

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	454,596
200 Personnel Services - Employee Benefits	359,446
300 Purchased Professional and Technical Services	260,300
500 Other Purchased Services	725
600 Supplies	7,050
Total Support Services - Students	\$1,082,117
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	208,662
200 Personnel Services - Employee Benefits	169,088
300 Purchased Professional and Technical Services	82,050
600 Supplies	5,400
800 Other Objects	750
Total Support Services - Instructional Staff	\$465,950
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	825,674
200 Personnel Services - Employee Benefits	709,134
300 Purchased Professional and Technical Services	209,650
400 Purchased Property Services	6,000
500 Other Purchased Services	4,610
600 Supplies	26,461
800 Other Objects	13,100
Total Support Services - Administration	\$1,794,629
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	224,993
200 Personnel Services - Employee Benefits	222,598
300 Purchased Professional and Technical Services	49,175
500 Other Purchased Services	300
600 Supplies	9,252
Total Support Services - Pupil Health	\$506,318
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	416,022
200 Personnel Services - Employee Benefits	351,052
300 Purchased Professional and Technical Services	63,100
400 Purchased Property Services	29,250
500 Other Purchased Services	30,100
600 Supplies	33,385
800 Other Objects	13,075
Total Support Services - Business	\$935,984
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,200,274
200 Personnel Services - Employee Benefits	893,993
300 Purchased Professional and Technical Services	77,800
400 Purchased Property Services	351,000
500 Other Purchased Services	253,769
600 Supplies	579,000

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	45,000
800 Other Objects	575
Total Operation and Maintenance of Plant Services	\$3,401,411
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	21,663
200 Personnel Services - Employee Benefits	9,203
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	1,340,628
Total Student Transportation Services	\$1,375,494
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	201,402
200 Personnel Services - Employee Benefits	181,174
400 Purchased Property Services	10,540
600 Supplies	67,785
700 Property	60,000
800 Other Objects	100
Total Support Services - Central	\$521,001
Total Support Services	\$10,082,904
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	432,933
200 Personnel Services - Employee Benefits	156,354
300 Purchased Professional and Technical Services	102,296
400 Purchased Property Services	26,800
500 Other Purchased Services	92,575
600 Supplies	83,370
800 Other Objects	16,525
Total Student Activities	\$910,853
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	4,950
200 Personnel Services - Employee Benefits	1,073
400 Purchased Property Services	50
600 Supplies	5,927
800 Other Objects	2,000
Total Community Services	\$14,000
Total Operation of Non-Instructional Services	\$924,853
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	393,790
900 Other Uses of Funds	687,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,080,790
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	500,000

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$500,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,629,933
Total Budgetary Reserve	\$1,629,933
Total Other Expenditures and Financing Uses	\$3,210,723
TOTAL EXPENDITURES	\$40,903,864

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	1,000,000	
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	750,000	500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	3,000,000	2,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	448,000	450,000
Activity Fund	233,000	235,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,431,000	\$3,685,000

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	\$5,431,000	\$3,685,000
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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable	7,016,000	6,555,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	348,000	340,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,000,000	2,850,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$10,364,000	\$9,745,000
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

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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Food Service / Cafeteria Operations Fund

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

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

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

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

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

Total Child Care Operations Fund

Other Enterprise Funds

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

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

Total Other Enterprise Funds

Internal Service Fund

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

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

Total Internal Service Fund

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Private Purpose Trust Fund

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

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

Total Private Purpose Trust Fund

Investment Trust Fund

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

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

Total Investment Trust Fund

Pension Trust Fund

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

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

Total Pension Trust Fund

Activity Fund

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

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

Total Activity Fund

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$10,364,000	\$9,745,000

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	\$10,364,000	\$9,745,000
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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	26,000	13,000
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$26,000	\$13,000
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$26,000	\$13,000

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services	26,000	13,000
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$26,000	\$13,000
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$26,000	\$13,000
TOTAL EXPENDITURES	\$26,000	\$13,000

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
Total Revenue from Local Sources	\$20,000	\$10,000
TOTAL REVENUES	\$20,000	\$10,000

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
6940 Tuition from Patrons	20,000	10,000
Total Revenue from Local Sources	\$20,000	\$10,000
TOTAL REVENUES	\$20,000	\$10,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(2,135,303)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$2,135,303)
5900 Budgetary Reserve	1,629,933
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$505,370)