

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/24/2024



President of the Board - Original Signature Required

6-24-24

Date



Secretary of the Board - Original Signature Required

6-24-2024

Date



Chief School Administrator - Original Signature Required

6-24-24

Date

Kristen Wallace

Contact Person

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Telephone

Extension

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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 : Schuylkill Valley SD	COUNTY : Berks	AUN : 114067503
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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	\$47551026
Ending Unassigned Fund Balance	\$3315314
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.97%

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

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

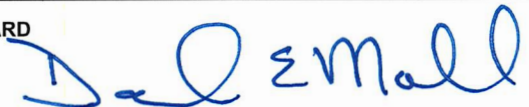
24 PS 6-687(a)(1)

(03/2006)

School District Name : Schuylkill Valley SD	County : Berks	AUN Number : 114067503
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-20-2024
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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>
5310	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2700, Object 100: \$23,556.00 Function 2700, Object 200: \$24,554.00</p>	<p>One employee has wages allocated between Function 2511 and 2700 but the benefits are solely on function 2700.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>Unanticipated special education students, transportation, and substitute staff as needed.</p>
8080	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>One month of expenditures plus unanticipated expenditures of additional staff, special education services, legal fees, and contracted services.</p>

<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	1,223,755
0850 Unassigned Fund Balance	2,091,559
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,315,314</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	35,218,978
7000 Revenue from State Sources	12,001,649
8000 Revenue from Federal Sources	330,399
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$47,551,026</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$50,866,340</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	28,308,711
6112 Interim Real Estate Taxes	650,000
6113 Public Utility Realty Taxes	28,000
6150 Current Act 511 Taxes - Proportional Assessments	3,411,670
6400 Delinquencies on Taxes Levied / Assessed by the LEA	662,000
6500 Earnings on Investments	550,000
6700 Revenues from LEA Activities	109,014
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,099,583
6910 Rentals	15,000
6940 Tuition from Patrons	350,000
6990 Refunds and Other Miscellaneous Revenue	35,000
REVENUE FROM LOCAL SOURCES	\$35,218,978
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,219,088
7112 Basic Education Funding-Social Security	706,293
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	1,258,955
7311 Pupil Transportation Subsidy	910,356
7312 Nonpublic and Charter School Pupil Transportation Subsidy	39,655
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	124,853
7330 Health Services (Medical, Dental, Nurse, Act 25)	38,000
7340 State Property Tax Reduction Allocation	892,435
7360 Safe Schools	160,204
7505 Ready to Learn Block Grant	197,972
7820 State Share of Retirement Contributions	3,303,838
REVENUE FROM STATE SOURCES	\$12,001,649
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	264,127
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	48,108
8517 Title IV - 21st Century Schools	18,164
REVENUE FROM FEDERAL SOURCES	\$330,399
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	47,551,026

Act 1 Index (current): 6.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$28,308,711
Amount of Tax Relief for Homestead Exclusions	<u>\$892,435</u>
Total Approx. Tax Revenue:	\$29,201,146
Approx. Tax Levy for Tax Rate Calculation:	\$30,016,623

Berks

Total

2023-24 Data		
a. Assessed Value	\$1,065,360,253	\$1,065,360,253
b. Real Estate Mills	27.8200	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$1,567,494,319	\$1,567,494,319
d. Assessed Value	\$1,078,958,410	\$1,078,958,410
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$29,638,322	\$29,638,322
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$29,638,322	\$29,638,322
(f Total * g)		
i. Base Mills Subject to Index	27.8200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.20000%	97.20000%
k. Tax Levy Needed	\$30,016,623	\$30,016,623
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	27.8200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$30,016,623	\$30,016,623
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$29,124,188
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$28,308,711
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$28,308,711	
Amount of Tax Relief for Homestead Exclusions	<u>\$892,435</u>	
Total Approx. Tax Revenue:	\$29,201,146	
Approx. Tax Levy for Tax Rate Calculation:	\$30,016,623	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	29.5448	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$31,877,610	\$31,877,610
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	\$8,583.00	
Number of Homestead/Farmstead Properties	3691	3691
Median Assessed Value of Homestead Properties		\$125,000

Act 1 Index (current): 6.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$28,308,711
Amount of Tax Relief for Homestead Exclusions	<u>\$892,435</u>
Total Approx. Tax Revenue:	\$29,201,146
Approx. Tax Levy for Tax Rate Calculation:	\$30,016,623

Berks	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$892,435	Lowering RE Tax Rate	\$0		\$892,435
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$892,435

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	1,078,958,410	27.8200	30,016,623			97.20000%	
Totals:	1,078,958,410		30,016,623	892,435 =	29,124,188 X	97.20000% =	28,308,711

	<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	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$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

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,711,670	2,711,670
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	700,000	700,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 3,411,670 3,411,670

Total Act 511, Current Taxes 3,411,670

Act 511 Tax Limit -->	1,567,494,319 X	12	18,809,932
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u>									
	Berks	27.8200	27.8200	0.00%	Yes	6.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.2%				

LEA : 114067503 Schuylkill Valley SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,955,295
1200 Special Programs - Elementary / Secondary	5,374,934
1300 Vocational Education	766,565
1400 Other Instructional Programs - Elementary / Secondary	406,442
Total Instruction	\$27,503,236
2000 Support Services	
2100 Support Services - Students	2,440,632
2200 Support Services - Instructional Staff	1,081,882
2300 Support Services - Administration	2,470,822
2400 Support Services - Pupil Health	346,565
2500 Support Services - Business	464,137
2600 Operation and Maintenance of Plant Services	2,867,034
2700 Student Transportation Services	2,629,084
2800 Support Services - Central	2,089,678
2900 Other Support Services	35,000
Total Support Services	\$14,424,834
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,991,295
3300 Community Services	15,337
Total Operation of Non-Instructional Services	\$2,006,632
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,166,324
5900 Budgetary Reserve	450,000
Total Other Expenditures and Financing Uses	\$3,616,324
Total Estimated Expenditures and Other Financing Uses	\$47,551,026

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,963,595
200 Personnel Services - Employee Benefits	7,388,386
300 Purchased Professional and Technical Services	15,271
400 Purchased Property Services	66,262
500 Other Purchased Services	1,074,817
600 Supplies	403,763
700 Property	18,000
800 Other Objects	25,201
Total Regular Programs - Elementary / Secondary	\$20,955,295
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,525,952
200 Personnel Services - Employee Benefits	1,731,182
300 Purchased Professional and Technical Services	192,100
400 Purchased Property Services	1,000
500 Other Purchased Services	917,000
600 Supplies	7,700
Total Special Programs - Elementary / Secondary	\$5,374,934
1300 <u>Vocational Education</u>	
500 Other Purchased Services	766,565
Total Vocational Education	\$766,565
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	40,685
200 Personnel Services - Employee Benefits	15,757
300 Purchased Professional and Technical Services	350,000
Total Other Instructional Programs - Elementary / Secondary	\$406,442
Total Instruction	\$27,503,236
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,368,383
200 Personnel Services - Employee Benefits	963,303
300 Purchased Professional and Technical Services	60,500
500 Other Purchased Services	500
600 Supplies	46,946
800 Other Objects	1,000
Total Support Services - Students	\$2,440,632
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	378,767
200 Personnel Services - Employee Benefits	354,382
300 Purchased Professional and Technical Services	154,754
500 Other Purchased Services	4,500
600 Supplies	189,479

<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$1,081,882
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,285,812
200 Personnel Services - Employee Benefits	802,794
300 Purchased Professional and Technical Services	170,250
400 Purchased Property Services	2,000
500 Other Purchased Services	129,450
600 Supplies	46,442
800 Other Objects	34,074
Total Support Services - Administration	\$2,470,822
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	196,817
200 Personnel Services - Employee Benefits	123,445
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	210
500 Other Purchased Services	60
600 Supplies	5,873
800 Other Objects	160
Total Support Services - Pupil Health	\$346,565
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	238,138
200 Personnel Services - Employee Benefits	185,249
300 Purchased Professional and Technical Services	4,750
500 Other Purchased Services	7,000
600 Supplies	27,000
800 Other Objects	2,000
Total Support Services - Business	\$464,137
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	969,443
200 Personnel Services - Employee Benefits	733,591
400 Purchased Property Services	420,000
500 Other Purchased Services	2,000
600 Supplies	741,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$2,867,034
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	23,556
200 Personnel Services - Employee Benefits	24,554
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	2,566,274
600 Supplies	9,500
800 Other Objects	200
Total Student Transportation Services	\$2,629,084
2800 <u>Support Services - Central</u>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	636,385
200 Personnel Services - Employee Benefits	405,325
300 Purchased Professional and Technical Services	142,950
400 Purchased Property Services	23,000
500 Other Purchased Services	83,493
600 Supplies	424,500
700 Property	371,225
800 Other Objects	2,800
Total Support Services - Central	\$2,089,678
2900 Other Support Services	
500 Other Purchased Services	35,000
Total Other Support Services	\$35,000
Total Support Services	\$14,424,834
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,022,589
200 Personnel Services - Employee Benefits	478,582
300 Purchased Professional and Technical Services	135,176
400 Purchased Property Services	36,348
500 Other Purchased Services	138,115
600 Supplies	135,010
700 Property	15,000
800 Other Objects	30,475
Total Student Activities	\$1,991,295
3300 Community Services	
100 Personnel Services - Salaries	13,906
200 Personnel Services - Employee Benefits	1,431
Total Community Services	\$15,337
Total Operation of Non-Instructional Services	\$2,006,632
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,051,324
900 Other Uses of Funds	2,115,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,166,324
5900 Budgetary Reserve	
800 Other Objects	450,000
Total Budgetary Reserve	\$450,000
Total Other Expenditures and Financing Uses	\$3,616,324
TOTAL EXPENDITURES	\$47,551,026

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	10,950,922	11,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	950,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$11,900,922	\$12,000,000
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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	\$11,900,922	\$12,000,000
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	20,535,000	17,366,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	560,000	550,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,800,000	6,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$26,895,000	\$23,916,000

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	\$26,895,000	\$23,916,000
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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	3,450,000	2,000,000
Other Capital Projects Fund	7,000,000	2,000,000
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	\$10,450,000	\$4,000,000
TOTAL INDEBTEDNESS	\$37,345,000	\$27,916,000

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	126,474	189,711
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$126,474	\$189,711
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff	540	810
2300 Support Services - Administration	5,539	8,310
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services	400	600
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services	\$6,479	\$9,720
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	10,636	15,955
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses	\$10,636	\$15,955
Total Estimated Expenditures and Other Financing Uses	\$143,589	\$215,386

<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		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary		
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	66,849	100,273
200 Personnel Services - Employee Benefits	53,219	79,828
300 Purchased Professional and Technical Services	200	300
400 Purchased Property Services	3,360	5,040
500 Other Purchased Services	2,000	3,000
600 Supplies	806	1,210
700 Property		
800 Other Objects	40	60
Total Other Instructional Programs - Elementary / Secondary		
	\$126,474	\$189,711
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	\$126,474	\$189,711
2000 <u>Support Services</u>		
2100 <u>Support Services - Students</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 Support Services - Students		
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
300 Purchased Professional and Technical Services	140	210
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Instructional Staff	\$540	\$810
2300 <u>Support Services - Administration</u>		
100 Personnel Services - Salaries	2,745	4,118
200 Personnel Services - Employee Benefits	1,194	1,792
300 Purchased Professional and Technical Services	1,560	2,340
400 Purchased Property Services		
500 Other Purchased Services	40	60
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Administration	\$5,539	\$8,310
2400 <u>Support Services - Pupil Health</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 Support Services - Pupil Health		
2500 <u>Support Services - Business</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 Support Services - Business		
2600 <u>Operation and Maintenance of Plant Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	400	600
600 Supplies		
700 Property		
800 Other Objects		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
Total Operation and Maintenance of Plant Services	\$400	\$600
2700 <u>Student Transportation Services</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 Student Transportation Services		
2800 <u>Support Services - Central</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 Support Services - Central		
2900 <u>Other Support Services</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 Support Services		
Total Support Services	\$6,479	\$9,720
5000 <u>Other Expenditures and Financing Uses</u>		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800 Other Objects		
900 Other Uses of Funds		
Total Debt Service / Other Expenditures and Financing Uses		
5200 <u>Interfund Transfers - Out</u>		
900 Other Uses of Funds	10,636	15,955
Total Interfund Transfers - Out	\$10,636	\$15,955
5300 <u>Transfers Out to Component Units/Primary Governments</u>		
900 Other Uses of Funds		
Total Transfers Out to Component Units/Primary Governments		
5500 <u>Special and Extraordinary Items</u>		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
800 Other Objects		
900 Other Uses of Funds		
Total Special and Extraordinary Items		
5900 <u>Budgetary Reserve</u>		
800 Other Objects		
Total Budgetary Reserve		
Total Other Expenditures and Financing Uses	\$10,636	\$15,955
TOTAL EXPENDITURES	\$143,589	\$215,386

7000 Revenue from State Sources	<u>Nonspecial Education</u>	<u>Special Education</u>
Total Revenue from State Sources	\$17,350	\$26,025
TOTAL REVENUES	\$17,350	\$26,025

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	3,194	4,792
7820 State Share of Retirement Contributions	14,156	21,233
Total Revenue from State Sources	\$17,350	\$26,025
TOTAL REVENUES	\$17,350	\$26,025

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,315,314
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,315,314
5900 Budgetary Reserve	450,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,765,314