

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2025



President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Sidney M Clark

(814)267-4649

Extn :237

Contact Person

Telephone

Extension

sclark@sssd.com

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2025-2026 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Shanksville-Stonycreek SD	COUNTY : Somerset	AUN : 108567404
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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 2025-2026 (compared to 2024-2025)?

Yes

☐

No

☐

If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$8146568
Ending Unassigned Fund Balance	\$633922
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.78%

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

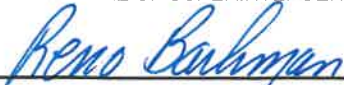
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/17/25
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DUE DATE: AUGUST 15, 2025

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Shanksville-Stonycreek SD	County : Somerset	AUN Number : 108567404
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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 05/13/2025
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgeting for potential, but not definite, plans for expenditures and for any potential emergencies.
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.	Money immediately available for unforeseen expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	750,000 - Capital Reserve, 400,000 - PSERS, 400,000 - OPEB, 200,000 - Curriculum

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	2,080,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,277,335	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,357,335</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	4,191,427	
7000 Revenue from State Sources	3,205,576	
8000 Revenue from Federal Sources	138,015	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$7,535,018</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$10,892,353</u>

LEA : 108567404 Shanksville-Stonycreek SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,292,447
6112 Interim Real Estate Taxes	15,000
6113 Public Utility Realty Taxes	4,000
6120 Current Per Capita Taxes, Section 679	6,000
6140 Current Act 511 Taxes - Flat Rate Assessments	6,000
6150 Current Act 511 Taxes - Proportional Assessments	470,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	140,000
6500 Earnings on Investments	175,000
6700 Revenues from LEA Activities	3,300
6800 Revenues from Intermediary Sources / Pass-Through Funds	72,180
6920 Contributions and Donations from Private Sources	7,500
REVENUE FROM LOCAL SOURCES	\$4,191,427
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	1,765,408
7240 Driver Education - Student	500
7271 Special Education funds for School-Aged Pupils	230,000
7311 Pupil Transportation Subsidy	166,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	4,000
7340 State Property Tax Reduction Allocation	300,433
7360 Safe Schools	50,000
7505 Ready to Learn Block Grant	35,845
7810 State Share of Social Security and Medicare Taxes	117,971
7820 State Share of Retirement Contributions	535,419
REVENUE FROM STATE SOURCES	\$3,205,576
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	92,837
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	10,954
8517 Title IV - 21st Century Schools	9,000
8519 Title V - Flexibility and Accountability	24,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,224
REVENUE FROM FEDERAL SOURCES	\$138,015
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	7,535,018

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,292,447	
Amount of Tax Relief for Homestead Exclusions	<u>\$300,433</u>	
Total Approx. Tax Revenue:	\$3,592,880	
Approx. Tax Levy for Tax Rate Calculation:	\$3,840,699	
	Somerset	Total

2024-25 Data		
a. Assessed Value	\$102,336,610	\$102,336,610
b. Real Estate Mills	37.0400	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$387,582,200	\$387,582,200
d. Assessed Value	\$103,690,570	\$103,690,570
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$3,790,548	\$3,790,548
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$3,790,548	\$3,790,548
(f Total * g)		
i. Base Mills Subject to Index	37.0400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$3,840,699	\$3,840,699
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	37.0400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,840,699	\$3,840,699
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,540,266
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,292,447
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,292,447	
Amount of Tax Relief for Homestead Exclusions	<u>\$300,433</u>	
Total Approx. Tax Revenue:	\$3,592,880	
Approx. Tax Levy for Tax Rate Calculation:	\$3,840,699	
	Somerset	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	38.5216	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,994,327	\$3,994,327
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	\$9,466.00	
Number of Homestead/Farmstead Properties	872	872
Median Assessed Value of Homestead Properties		\$33,630

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,292,447
Amount of Tax Relief for Homestead Exclusions	<u>\$300,433</u>
Total Approx. Tax Revenue:	\$3,592,880
Approx. Tax Levy for Tax Rate Calculation:	\$3,840,699
	Somerset
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$300,433	Lowering RE Tax Rate	\$0	\$300,433
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$300,433

2025-2026 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 108567404 Shanksville-Stonycreek SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 1/5/2026 12:36:31 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
Somerset	103,690,570	37.0400	3,840,699			93.00000%	
Totals:	103,690,570		3,840,699	- 300,433	= 3,540,266	X 93.00000%	= 3,292,447
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	6,000		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	14,000	6,000
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments						14,000	6,000
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	70,000,000	350,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	240,000,000	120,000
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						310,000,000	470,000
Total Act 511, Current Taxes							476,000
Act 511 Tax Limit -->				387,582,200	X	12	4,650,986
				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
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u> Somerset	37.0400	37.0400	0.00%	Yes	4.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

LEA : 108567404 Shanksville-Stonycreek SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	2,897,291
1200 Special Programs - Elementary / Secondary	594,920
1300 Vocational Education	256,420
1400 Other Instructional Programs - Elementary / Secondary	4,697
1800 Pre-Kindergarten	155,965
Total Instruction	\$3,909,293
2000 Support Services	
2100 Support Services - Students	202,248
2200 Support Services - Instructional Staff	373,448
2300 Support Services - Administration	652,239
2400 Support Services - Pupil Health	70,078
2500 Support Services - Business	286,137
2600 Operation and Maintenance of Plant Services	802,157
2700 Student Transportation Services	487,515
2900 Other Support Services	2,500
Total Support Services	\$2,876,322
3000 Operation of Non-Instructional Services	
3200 Student Activities	160,980
3300 Community Services	2,600
3400 Scholarships and Awards	1,000
Total Operation of Non-Instructional Services	\$164,580
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	63,600
5200 Interfund Transfers - Out	798,000
5900 Budgetary Reserve	1,136,930
Total Other Expenditures and Financing Uses	\$1,998,530
Total Estimated Expenditures and Other Financing Uses	\$8,948,725

LEA : 108567404 Shanksville-Stonycreek SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,576,751
200 Personnel Services - Employee Benefits	1,231,765
300 Purchased Professional and Technical Services	10,800
400 Purchased Property Services	400
500 Other Purchased Services	16,500
600 Supplies	49,075
800 Other Objects	12,000
Total Regular Programs - Elementary / Secondary	\$2,897,291
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	257,998
200 Personnel Services - Employee Benefits	146,922
300 Purchased Professional and Technical Services	161,000
500 Other Purchased Services	27,000
600 Supplies	2,000
Total Special Programs - Elementary / Secondary	\$594,920
1300 <u>Vocational Education</u>	
500 Other Purchased Services	256,420
Total Vocational Education	\$256,420
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	1,247
400 Purchased Property Services	100
600 Supplies	300
800 Other Objects	50
Total Other Instructional Programs - Elementary / Secondary	\$4,697
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	80,754
200 Personnel Services - Employee Benefits	74,211
500 Other Purchased Services	100
600 Supplies	900
Total Pre-Kindergarten	\$155,965
Total Instruction	\$3,909,293
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	98,589
200 Personnel Services - Employee Benefits	69,409
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	100
600 Supplies	500
800 Other Objects	3,650
Total Support Services - Students	\$202,248

LEA : 108567404 Shanksville-Stonycreek SD

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	141,541
200 Personnel Services - Employee Benefits	97,707
300 Purchased Professional and Technical Services	36,000
500 Other Purchased Services	28,850
600 Supplies	45,000
700 Property	6,350
800 Other Objects	18,000
Total Support Services - Instructional Staff	\$373,448
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	345,952
200 Personnel Services - Employee Benefits	226,967
300 Purchased Professional and Technical Services	42,100
500 Other Purchased Services	15,360
600 Supplies	9,650
800 Other Objects	12,210
Total Support Services - Administration	\$652,239
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	47,600
200 Personnel Services - Employee Benefits	19,503
500 Other Purchased Services	100
600 Supplies	1,850
800 Other Objects	1,025
Total Support Services - Pupil Health	\$70,078
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	134,678
200 Personnel Services - Employee Benefits	97,059
300 Purchased Professional and Technical Services	36,000
500 Other Purchased Services	5,600
600 Supplies	3,500
800 Other Objects	9,300
Total Support Services - Business	\$286,137
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	262,793
200 Personnel Services - Employee Benefits	256,214
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	101,200
500 Other Purchased Services	42,450
600 Supplies	129,000
800 Other Objects	7,500
Total Operation and Maintenance of Plant Services	\$802,157
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	1,250
500 Other Purchased Services	485,000
600 Supplies	125

LEA : 108567404 Shanksville-Stonycreek SD

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,140
Total Student Transportation Services	\$487,515
2900 <u>Other Support Services</u>	
500 Other Purchased Services	2,500
Total Other Support Services	\$2,500
Total Support Services	\$2,876,322
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	61,130
200 Personnel Services - Employee Benefits	28,050
300 Purchased Professional and Technical Services	4,950
400 Purchased Property Services	2,300
500 Other Purchased Services	27,300
600 Supplies	31,050
800 Other Objects	6,200
Total Student Activities	\$160,980
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	1,000
600 Supplies	600
800 Other Objects	1,000
Total Community Services	\$2,600
3400 <u>Scholarships and Awards</u>	
800 Other Objects	1,000
Total Scholarships and Awards	\$1,000
Total Operation of Non-Instructional Services	\$164,580
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	6,000
900 Other Uses of Funds	57,600
Total Debt Service / Other Expenditures and Financing Uses	\$63,600
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	798,000
Total Interfund Transfers - Out	\$798,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,136,930
Total Budgetary Reserve	\$1,136,930
Total Other Expenditures and Financing Uses	\$1,998,530
TOTAL EXPENDITURES	\$8,948,725

LEA : 108567404 Shanksville-Stonycreek SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	5,039,276	4,236,875
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	4,150,689	3,941,650
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,410	5,600
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	67,449	66,736
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$9,259,824	\$8,250,861

<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 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		

LEA : 108567404 Shanksville-Stonycreek SD

<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$9,259,824	\$8,250,861

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General 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 General Fund		
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		

LEA : 108567404 Shanksville-Stonycreek SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		

LEA : 108567404 Shanksville-Stonycreek SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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>06/30/2025 Estimate</u>	<u>06/30/2026 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		

LEA : 108567404 Shanksville-Stonycreek SD

<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	40,000	40,000
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		
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	\$40,000	\$40,000
TOTAL INDEBTEDNESS	\$40,000	\$40,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,750,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	193,628
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,943,628
5900 Budgetary Reserve	1,136,930
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,080,558