LEA Name: Jersey Shore Area SD

Class: 3

AUN Number: 117414003

County: Lycoming

# 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	
Pronose	Date	
Benjamin Enders	(570)398-5050 E	Extn :
Contact Person	Telephone	Extension
benders@jsasd.org Email Address		

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

24 PS 6-688

(10/2010)

COUNTY:	AUN	
Lycoming	117414003	
	12.0%	
	11.5%	
	11.0%	
	10.5%	
	10.0%	
	9.5%	
	9.0%	
	8.5%	
	8.0%	
dget.	Yes No	X
		\$47762632
		\$3441566
		7.20%
mits.	Yes No	X
information is accurate and complete		
DATE		
	taxes unless it has adopted a bid less than the specified percent fund B (less than the specified percent).  Fund B (less than the specified percent).	Lycoming 117414003  It taxes unless it has adopted a budget that includes an all less than the specified percentage of its total budget  Fund Balance % Limit (less than)  12.0%  11.5%  11.0%  10.5%  10.0%  9.5%  9.0%  8.5%  8.0%  Yes  No  diget.

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 :	County:	AUN Number :
Jersey Shore Area SD	Lycoming	117414003

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

5-6-24

**DUE DATE:** 

IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

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Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.  (A x B x TR) - C: \$1,444,443.00 C x 2%: \$28,888.86	Will be removed once Homestead/Farmstead is calculated
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen.  7340 LEA Amount: \$1,444,443.00 7340 PDE Amount: \$0.00	
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2400, Object 100: \$243,651.00 Function 2400, Object 200: \$252,314.00	Health Insurance Costs for employees is more than their salary
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Prudent Fiscal Management
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.	Prudent Fiscal Management
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for PSERS, Health Insurance Increase, Legal Settlements and Future PlanCon J approvals

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<u>ITEM</u>	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	250,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	4,062,803	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	4,424,565	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		\$8,487,368
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	19,954,708	
7000 Revenue from State Sources	26,062,533	
8000 Revenue from Federal Sources	757,392	
9000 Other Financing Sources	5,000	
Total Estimated Revenues And Other Financing Sources		\$46,779,633
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		\$55,267,001

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,858,202
6112 Interim Real Estate Taxes	30,000
6113 Public Utility Realty Taxes	16,500
6114 Payments in Lieu of Current Taxes - State / Local	238,500
6150 Current Act 511 Taxes - Proportional Assessments	5,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	750,000
6500 Earnings on Investments	510,572
6700 Revenues from LEA Activities	66,434
6800 Revenues from Intermediary Sources / Pass-Through Funds	430,000
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	17,500
6990 Refunds and Other Miscellaneous Revenue	12,000
REVENUE FROM LOCAL SOURCES	\$19,954,708
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	15,359,002
7160 Tuition for Orphans Subsidy	11,000
7220 Vocational Education	158,643
7271 Special Education funds for School-Aged Pupils	2,152,533
7292 Pre-K Counts	315,000
7311 Pupil Transportation Subsidy	1,345,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	134,502
7330 Health Services (Medical, Dental, Nurse, Act 25)	39,500
7340 State Property Tax Reduction Allocation	1,444,443
7505 Ready to Learn Block Grant	489,271
7810 State Share of Social Security and Medicare Taxes	812,459
7820 State Share of Retirement Contributions	3,801,180
REVENUE FROM STATE SOURCES	\$26,062,533
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	567,014
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	73,501
8517 Title IV - 21st Century Schools	45,593
8521 Vocational Education - Operating Expenditures	47,320

LEA: 117414003 Jersey Shore Area SD

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	Amount
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	23,964
REVENUE FROM FEDERAL SOURCES	\$757,392
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	5,000
OTHER FINANCING SOURCES	\$5,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	46,779,633

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### Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

AUN: 117414003 Jersey Shore Area SD

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d Choice: (a)(1)

Act 1 Index (current): 7.3%			
Calculation Method:	Revenue		Section 672.1 Method C
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$12,858,235		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,444,443</u>		
Total Approx. Tax Revenue:	\$14,302,678		
Approx. Tax Levy for Tax Rate Calculation:	\$15,065,455		
	Clinton	Lycoming	

Appr	ox. Tax Levy for Tax Rate Calculation:	\$15,065,455		
	•	Clinton	Lycoming	Total
	2023-24 Data	district — applications on sequencing or improver with the ambifulation was death depositions and the Silver Seal		
	a. Assessed Value	\$208,124,808	\$664,542,125	\$872,666,933
	b. Real Estate Mills	13.6716	18.3887	
ı.	2024-25 Data			
	c. 2022 STEB Market Value	\$225,734,357	\$962,157,875	\$1,187,892,232
	d. Assessed Value	\$209,056,908	\$665,703,960	\$874,760,868
	e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
1400	2023-24 Calculations			
	f. 2023-24 Tax Levy	\$2,845,399	\$12,220,066	\$15,065,465
	(a * b)			
	2024-25 Calculations			
II.	g. Percent of Total Market Value	19.00293%	80.99707%	100.00000%
	h. Rebalanced 2023-24 Tax Levy	\$2,862,880	\$12,202,585	\$15,065,465
	(f Total * g)			
	i. Base Mills Subject to Index	13.7555	18.3887	
	(h / a * 1000) if no reassessment			
	(h / (d-e) * 1000) if reassessment			
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	94.40000%	94.40000%	94.40000%
	k. Tax Levy Needed	\$2,862,878	\$12,202,577	\$15,065,455
	(Approx. Tax Levy * g)			
	I. 2024-25 Real Estate Tax Rate	13.6942	18.3303	
111.	(k / d * 1000)			
••••	m. Tax Levy Generated by Mills	\$2,862,867	\$12,202,553	\$15,065,420
	(I / 1000 * d)			
	n. Tax Levy minus Tax Relief for Homestead Exclusions			\$13,620,977
	(m - Amount of Tax Relief for Homestead Exclusions)			
	o. Net Tax Revenue Generated By Mills			\$12,858,202
	(n * Est. Pct. Collection)		-Page 8-	
			1 490 0	

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AUN: 117414003 Jersey Shore Area SD

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Act 1 Index (current): 7.3%

**Calculation Method:** 

Revenue

Section 672.1 Method Choice: (a)(1)

**Number of Decimals For Tax Rate Calculation:** 

Approx. Tax Revenue from RE Taxes: **Amount of Tax Relief for Homestead Exclusions**  \$12,858,235 \$1,444,443

Total Approx. Tax Revenue:

\$14,302,678

Approx. Tax Levy for Tax Rate Calculation:

\$15,065,455

Clinton	Lycoming	

**Total** 

	ndex Maximums			
	p. Maximum Mills Based On Index	14.7596	19.7310	
	(i * (1 + Index))			
	q. Mills In Excess of Index	0.0000	0.0000	
	(if (l > p), (l - p))			
	r. Maximum Tax Levy Based On Index	\$3,085,596	\$13,135,005	\$16,220,601
IV.	(p / 1000 * d)			
	s. Millage Rate within Index?	Yes	Yes	
	(If I > p Then No)			
	t. Tax Levy In Excess of Index	\$0	\$0	\$0
	(if (m > r), (m - r))			
	u.Tax Revenue In Excess of Index	\$0	\$0	\$0
	(t * Est. Pct. Collection)			

Information Related to Property Tax Relief

٧.

Assessed Value Exclusion per Homestead

\$0.00

\$0.00

Number of Homestead/Farmstead Properties

Median Assessed Value of Homestead Properties

\$99,300

Real Estate Tax Rate (RETR) Report

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 7.3%

**Calculation Method:** 

AUN: 117414003

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

Jersey Shore Area SD

4

Approx. Tax Revenue from RE Taxes:

\$12,858,235

**Amount of Tax Relief for Homestead Exclusions** 

\$1,444,443

Total Approx, Tax Revenue:

\$14,302,678

Approx. Tax Levy for Tax Rate Calculation:

\$15,065,455

Clinton

Lycoming

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions \$1,444,443 Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions \$0

Lowering RE Tax Rate

\$0

\$1,444,443

\$0

Amount of Tax Relief from State/Local Sources

\$1,444,443

**Local Education Agency Tax Data** 

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REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

LEA: 117414003 Jersey Shore Area SD

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CODE

	nt Real Estate Taxes  Taxable Assessed Value Real	Estate Mills Tax Levy Gener	ated by Mills	Amount of Tax Relie Homestead Exclusion		estead Percent Collected	Net Tax Revenue Generated By Mills
Clinton	209,056,908	13.6942	2,862,867			94.40000%	6
Lycoming	665,703,960	18.3303	12,202,553			94.40000%	6
Totals:	874,760,868		15,065,420 -	1,444	13,62	20,977 X 94.40000%	6 = 12,858,202
				<u>Rate</u>			Estimated Revenue
6120	Current Per Capita Taxes, Section	n 679		\$0.00			0
6140	Current Act 511 Taxes - Flat Rate	e Assessments		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	S		\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxe	es – Flat Rate		\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services T	axes		\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privileg	ge Taxes – Flat Rate		\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Devi	ce Taxes – Flat Rate		\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Fla	t Rate Assessments		\$0.00	\$0.00	0	0
	Total Current Act 511 Taxes - F	Flat Rate Assessments				0	0
6150	Current Act 511 Taxes - Proportion	onal Assessments		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income 1	Taxes		1.100%	0.000%	4,800,000	4,800,000
6152	Current Act 511 Occupation Taxe	es		0.000	0.000	0	0
6153	Current Act 511 Real Estate Tran	nsfer Taxes		0.500%	0.000%	200,000	200,000
6154	Current Act 511 Amusement Tax	es		0.000%	0.000%	0	0
6155	Current Act 511 Business Privileg	ge Taxes		0.000	0.000	0	0
6156	Current Act 511 Mechanical Devi	ce Taxes – Percentage		0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	3		0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Pro	oportional Assessments		0	0	0	0
	Total Current Act 511 Taxes - I	Proportional Assessments				5,000,000	5,000,000
	Total Act 511, Current Taxes	s					5,000,000
			Act 511 7	Tax Limit>	1,187,892,232 X	12	14,254,707
					Market Value	Mills	(511 Limit)

LEA: 117414003 Jersey Shore Area SD

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Tax		Tax Rate Ch	arged in:	Percent	Less than		Additional Charge		Percent	Less than
Functio n	Description	2023-24 (Rebalanced)	2024-25	Change in Rate	or equal to Index	Index	2023-24 (Rebalanced)	2024-25	Change in Rate	or equal to Index
6111	Current Real Estate Taxes								<del>,</del>	
	Clinton	13.7555	13.6942	-0.43%	Yes	7.3%				
	Lycoming	18.3887	18.3303	-0.30%	Yes	7.3%				
Curr	ent Act 511 Taxes - Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	7.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.3%				

\$4,229,770

\$47,762,632

### 2024-2025 Final General Fund Budget

### LEA: 117414003 Jersey Shore Area SD

**Total Other Expenditures and Financing Uses** 

**Total Estimated Expenditures and Other Financing Uses** 

Printed 5/2/2024 11:31:43 AM Page - 1 of 1 Description **Amount** 1000 Instruction 1100 Regular Programs - Elementary / Secondary 19,931,496 1200 Special Programs - Elementary / Secondary 6,837,926 1300 Vocational Education 1,214,920 1400 Other Instructional Programs - Elementary / Secondary 134,695 1800 Pre-Kindergarten 315,000 **Total Instruction** \$28,434,037

### 2000

2000 Support Services	
2100 Support Services - Students	1,816,006
2200 Support Services - Instructional Staff	1,546,795
2300 Support Services - Administration	2,979,099
2400 Support Services - Pupil Health	531,765
2500 Support Services - Business	909,579
2600 Operation and Maintenance of Plant Services	4,074,110
2700 Student Transportation Services	2,166,250
2800 Support Services - Central	13,658
Total Support Services	\$14,037,262
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,061,563
Total Operation of Non-Instructional Services	\$1,061,563
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,637,570
5900 Budgetary Reserve	1,592,200

Page - 1 of 3

**Amount** 

10,171,298

7,347,715

1,065,848

\$19,931,496

2,604,980

2,070,960

1,021,800

1.124.330

\$6,837,926

606,102

424,201

9,500

4,900

11,650

15,000

4.080

10,000

4.195

58,000

62,500

\$134,695

315,000

\$315,000

1,042,081

728,130

28,900

\$28,434,037

139,487

\$1,214,920

15,173

500

183

406,096

1,649

894,690

44,200

# 2024-2025 Final General Fund Budget LEA: 117414003 Jersey Shore Area SD Printed 5/2/2024 11:31:44 AM Description 1000 Instruction 1100 Regular Programs - Elementary / Secondary 100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits

Total Regular Programs - Elementary / Secondary

1200 Special Programs - Elementary / Secondary
100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits

Total Special Programs - Elementary / Secondary

200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

1400 Other Instructional Programs - Elementary / Secondary

300 Purchased Professional and Technical Services

Total Other Instructional Programs - Elementary / Secondary

300 Purchased Professional and Technical Services

400 Purchased Property Services

400 Purchased Property Services

100 Personnel Services - Salaries

400 Purchased Property Services

100 Personnel Services - Salaries

500 Other Purchased Services

200 Personnel Services - Employee Benefits

200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

Page 14

500 Other Purchased Services

500 Other Purchased Services

500 Other Purchased Services

600 Supplies

600 Supplies

600 Supplies

700 Property

800 Other Objects

**Total Vocational Education** 

1800 <u>Pre-Kindergarten</u> 800 Other Objects

**Total Pre-Kindergarten** 

2000 Support Services

2100 Support Services - Students
100 Personnel Services - Salaries

**Total Instruction** 

800 Other Objects

1300 Vocational Education

800 Other Objects

300 Purchased Professional and Technical Services

### LEA: 117414003 Jersey Shore Area SD

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Description	<u>Amount</u>
400 Purchased Property Services	1,500
500 Other Purchased Services	2,250
600 Supplies	12,545
800 Other Objects	600
Total Support Services - Students	\$1,816,006
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	643,757
200 Personnel Services - Employee Benefits	526,411
300 Purchased Professional and Technical Services	201,880
400 Purchased Property Services	14,750
500 Other Purchased Services	39,700
600 Supplies	57,507
700 Property	60,500
800 Other Objects	2,290
Total Support Services - Instructional Staff	\$1,546,795
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,476,803
200 Personnel Services - Employee Benefits	1,016,056
300 Purchased Professional and Technical Services	349,430
400 Purchased Property Services	20
500 Other Purchased Services	103,185
600 Supplies	7,750
800 Other Objects	25,855
Total Support Services - Administration	\$2,979,099
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	243,651
200 Personnel Services - Employee Benefits	252,314
300 Purchased Professional and Technical Services	28,000
400 Purchased Property Services	240
500 Other Purchased Services	1,454
600 Supplies	5,760
800 Other Objects	346
Total Support Services - Pupil Health	\$531,765
2500 Support Services - Business	
100 Personnel Services - Salaries	430,208
200 Personnel Services - Employee Benefits	355,594
300 Purchased Professional and Technical Services	32,135
400 Purchased Property Services	30,000
500 Other Purchased Services	19,317
600 Supplies	41,275
800 Other Objects	1,050
Total Support Services - Business	\$909,579
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,174,555
200 Personnel Services - Employee Benefits Page 15	1,018,198

### LEA: 117414003 Jersey Shore Area SD

Description         Amount           300 Purchased Professional and Technical Services         197,728           300 Purchased Forenty Services         197,728           600 Supplies         458,528           700 Poperly         102,000           300 Other Clejects         1,200           710 Proposely         1,200           210 Other Descriptions And Maintenance of Plant Services         4,94,110           270 Supplies         2,000           210 Other Price Land Services         2,000           300 Purchased Erforestational and Technical Services         2,000           300 Purchased Services         2,000           300 Purchased Services         2,000           300 Purchased Services         2,000           300 Purchased Services         3,000           300 Purchased Services         4,000           300 Organization Annual Services         3,000           400 Purchased Fropersional and Technical Services         <	Printed 5/2/2024 11:31:44 AM	Page - 3 of 3
EVB States IT ransportation Services         9.00           300 Purchased Professorial and Technical Services         9.00           500 Stopplies         9.00           7ctal Student Transportation Services         15.00           200 Support Services - Central         8.00           100 Personnel Services - Salaries         6.527           100 Personnel Services - Employee Benefits         1.766           300 Purchased Professional and Technical Services         1.766           300 Purchased Professional and Technical Services         3.00           7ctal Support Services - Employee Benefits         3.00           300 Purchased Professional and Technical Services         \$1,000           7ctal Support Services         \$1,000           7ctal Support Services - Employee Benefits         \$1,000           300 Purchased Professional and Technical Services         \$1,000           200 Parsonnel Services - Salaries         \$1,000           400 Parsonnel Services - Salaries         \$1,000           500 Detaction of Non-tistructional Services         \$1,000           401 Purchased Professional and Technical Services         \$1,000           401 Purchased Professional and Technical Services         \$1,000           401 Purchased Professional and Technical Services         \$1,000           500 Other Objects <td>400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property</td> <td>137,200 917,123 277,509 435,525 102,000</td>	400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property	137,200 917,123 277,509 435,525 102,000
30 Purchased Professional and Technical Services         9,9,200           500 Ober Purchased Services         2,7,200           500 Ober Purchased Services         3,6,5,200           500 Diagnosis         6,5,200           500 Diagnosis Salaries         6,5,220           100 Personnel Services - Salaries         6,5,720           200 Personnel Services - Salaries         1,800           300 Purchased Professional and Technical Services         3,800           500 Ober Diagnosis Services - Central         3,800           100 Descriptions - Central         3,800           100 Portsonel Services - Central         3,800           100 Personel Services - Central         4,800           100 Personel Services - Salaries         4,800           200 Personel Services - Salaries         4,800	Total Operation and Maintenance of Plant Services	\$4,074,110
2800 Suport Services - Central         6.67.78           100 Personnel Services - Employee Benefits         6.67.78           200 Personnel Services - Employee Benefits         1.800           300 Purchased Professional and Technical Services         3.800           500 Other Purchased Services         \$13,608           Total Support Services - Central         \$13,608           Total Support Services - Central         \$13,608           300 Operation of Non-Instructional Services         \$14,002           200 Personnel Services - Salaries         477,422           200 Personnel Services - Salaries         477,422           300 Purchased Professional and Technical Services         48,600           400 Purchased Professional and Technical Services         18,600           400 Purchased Professional and Technical Services         18,600           400 Purchased Professional and Technical Services         18,600           500 Other Purchased Services         18,600           600 Supplies         18,000           500 Other Objects         \$1,000           501 Substance Activities         \$1,000           502 Other Objects         \$1,000           503 Other Objects         \$2,000           504 Other Objects         \$2,000           505 Other Objects         \$2,000 <td>300 Purchased Professional and Technical Services 500 Other Purchased Services</td> <td>2,072,000</td>	300 Purchased Professional and Technical Services 500 Other Purchased Services	2,072,000
10 Personnel Sarvices - Salaries         6,572           200 Personnel Sarvices - Employee Benfits         1,786           30 Purchased Professional and Technical Services         3,500           Total Suport Services - Central         31,800           Total Suport Services - Central         314,907,202           300 Peration of Non-Instructional Services         314,907,202           300 Peration of Non-Instructional Services         477,402           200 Personnel Sarvices - Salaries         4477,402           300 Purchased Professional and Technical Services         66,603           300 Purchased Professional Services - Salaries         447,402           400 Purchased Professional and Technical Services         66,603           300 Purchased Professional and Technical Services         18,500           400 Purchased Professional and Technical Services         18,500           500 Other Purchased Services         18,500           500 Other Purchased Services         18,500           500 Other Purchased Services         31,601,501           500 Other Purchased Professional Services         31,601,502           500 Other Deperty         31,601,502           500 Other Expenditures and Financing Uses         271,570           510 Debt Service / Other Expenditures and Financing Uses         271,570           <	Total Student Transportation Services	\$2,166,250
Total Support Services         \$14,037,262           3000 Operation of Non-Instructional Services         \$1500 Personnel Services - Salaries         \$17,442           2000 Personnel Services - Salaries         477,442           2001 Personnel Services - Employee Benefits         241,964           300 Purchased Professional and Technical Services         64,650           400 Purchased Professy Services         618,500           400 Purchased Services         118,100           600 Supplies         109,732           700 Property         8,850           800 Other Objects         \$1,061,563           Total Student Activities         \$1,061,563           70tal Purchased Property Services         \$1,061,563           800 Other Objects         \$1,061,563           70tal Student Activities         \$1,061,563           800 Other Departion of Non-Instructional Services         \$1,061,563           800 Other Departion of Non-Instructional Services         \$1,061,563           800 Other Uses of Funds         \$2,71,570           900 Other Uses of Funds         \$2,365,000           70tal Debt Service / Other Expenditures and Financing Uses         \$2,365,000           800 Other Objects         \$2,805,000           800 Other Objects         \$2,805,000           900 Other Us	<ul> <li>100 Personnel Services - Salaries</li> <li>200 Personnel Services - Employee Benefits</li> <li>300 Purchased Professional and Technical Services</li> </ul>	1,786 1,800
300 Operation of Non-Instructional Services         300 Student Activities           3200 Student Services - Salaries         477,442           200 Personnel Services - Employee Benefits         241,964           200 Purchased Professional and Technical Services         64,650           400 Purchased Property Services         18,600           500 Other Purchased Services         18,600           500 Other Purchased Services         19,973           500 Objects         19,973           600 Supplies         19,973           700 Property         62,235           800 Object         \$1,061,563           800 Object         \$1,061,563           701 Operation of Non-Instructional Services         \$1,061,563           702 Instructional Services / Other Expenditures and Financing Uses         \$2,235           800 Other Objects         271,570           900 Other Objects         271,570           900 Other Objects         271,570           900 Other Objects         271,570           800 Other Objects         271,570           900 Other Objects         271,570           800 Other Objects         271,570           800 Other Objects         271,570           800 Other Objects         271,570           800 Other O	Total Support Services - Central	\$13,658
3200 Student Activities         477.442           100 Personnel Services - Salaries         477.442           200 Personnel Services - Employee Benefits         241.964           300 Purchased Professional and Technical Services         64,650           400 Purchased Property Services         118,000           500 Other Purchased Services         199,732           600 Supplies         199,732           700 Property         8,850           800 Other Objects         \$1,061,563           Total Student Activities         \$1,061,563           Total Operation of Non-Instructional Services         \$1,061,563           500 Other Expenditures and Financing Uses         \$271,570           800 Other Objects         271,570           800 Other Objects         2,366,000           10 bet Service / Other Expenditures and Financing Uses         \$2,837,570           500 Budgetary Reserve         \$2,827,570           800 Other Objects         \$1,592,200           10tal Budgetary Reserve         \$1,592,200           800 Other Objects         \$1,592,200	Total Support Services	\$14,037,262
100 Personnel Services - Salaries         477,442           200 Personnel Services - Employee Benefits         241,968           300 Purchased Property Services         68,850           400 Purchased Property Services         18,500           500 Other Purchased Services         18,500           600 Supplies         18,001           700 Property         8,500           800 Other Objects         22,325           Total Student Activities         \$1,061,563           5000 Other Expenditures and Financing Uses         \$1,061,563           5000 Other Expenditures and Financing Uses         271,570           800 Other Objects         2,366,000           900 Other Uses of Funds         2,366,000           Total Debt Service / Other Expenditures and Financing Uses         2,366,000           Total Debt Service / Other Expenditures and Financing Uses         1,592,200           Total Debt Service / Other Expenditures and Financing Uses         1,592,200           Total Budgetary Reserve         \$1,592,200           800 Other Objects         \$1,592,200           100 Other Expenditures and Financing Uses         \$1,592,200	3000 Operation of Non-Instructional Services	
Total Operation of Non-Instructional Services\$1,061,5635000 Other Expenditures and Financing Uses5000 Debt Service / Other Expenditures and Financing Uses800 Other Objects 900 Other Uses of Funds271,570 2,366,000Total Debt Service / Other Expenditures and Financing Uses\$2,637,5705900 Budgetary Reserve 800 Other Objects1,592,200Total Budgetary Reserve\$1,592,200Total Budgetary Reserve\$1,592,200Total Other Expenditures and Financing Uses\$4,229,770	<ul> <li>100 Personnel Services - Salaries</li> <li>200 Personnel Services - Employee Benefits</li> <li>300 Purchased Professional and Technical Services</li> <li>400 Purchased Property Services</li> <li>500 Other Purchased Services</li> <li>600 Supplies</li> <li>700 Property</li> </ul>	241,964 64,650 18,500 118,100 109,732 8,850
5000 Other Expenditures and Financing Uses 5100 Debt Service / Other Expenditures and Financing Uses 800 Other Objects 900 Other Uses of Funds  Total Debt Service / Other Expenditures and Financing Uses 5900 Budgetary Reserve 800 Other Objects 1,592,200  Total Budgetary Reserve  Total Budgetary Reserve  \$1,592,200  \$1,592,200  \$1,592,200  \$1,592,200  \$1,592,200	Total Student Activities	\$1,061,563
5100 Debt Service / Other Expenditures and Financing Uses 800 Other Objects 900 Other Uses of Funds  Total Debt Service / Other Expenditures and Financing Uses  \$2,366,000  Total Debt Service / Other Expenditures and Financing Uses  \$2,637,570  5900 Budgetary Reserve  800 Other Objects  1,592,200  Total Budgetary Reserve  \$1,592,200  Total Other Expenditures and Financing Uses  \$4,229,770	Total Operation of Non-Instructional Services	\$1,061,563
800 Other Objects 900 Other Uses of Funds  Total Debt Service / Other Expenditures and Financing Uses  \$2,366,000  \$2,366,000  \$2,366,000  \$2,637,570  \$2,637,570  \$2,637,570  \$2,637,570  \$2,637,570  \$2,637,570  \$2,637,570  \$2,637,570  \$2,637,570  \$2,637,570  \$3,592,200  \$3,592,200  \$4,229,770	5000 Other Expenditures and Financing Uses	
5900 Budgetary Reserve 800 Other Objects  Total Budgetary Reserve  Total Other Expenditures and Financing Uses  1,592,200  \$1,592,200  \$1,592,200  \$4,229,770	800 Other Objects	
800 Other Objects  Total Budgetary Reserve  Total Other Expenditures and Financing Uses  1,592,200  \$1,592,200  \$4,229,770	Total Debt Service / Other Expenditures and Financing Uses	\$2,637,570
Total Budgetary Reserve  Total Other Expenditures and Financing Uses  \$4,229,770		1,592,200
	Total Budgetary Reserve	
TOTAL EXPENDITURES \$47,762,632	Total Other Expenditures and Financing Uses	\$4,229,770
	TOTAL EXPENDITURES	\$47,762,632

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Cash and Short-Term Investments	06/30/2024 Estimate	06/30/2025 Projection
General Fund	9,912,799	8,929,834
Public Purpose (Expendable) Trust Fund	1,250,000	1,250,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	100,000	100,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,861,557	641,660
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	101,548	101,548
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$13,225,904	\$11,023,042
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

2024-2025 Final General Fund Budget Schedule Of Cash And Investments (CAIN)

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Long-Term Investments 06/30/2024 Estimate 06/30/2025 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS \$13,225,904 \$11,023,042

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Long-Term Indebtedness	06/30/2024 Estimate	06/30/2025 Projection
General Fund		
0510 Bonds Payable	17,437,000	15,071,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	675,000	675,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	10,000,000	10,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$28,112,000	\$25,746,000
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		

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**Total Debt Service 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		
0550 Lease and Other Right-10-0se 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		

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**Total Internal Service Fund** 

Land Tarre Indebtedage	06/20/2024 Eastimate	06/20/2025 Duelection
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		
2000 Load and Calar ragin to 200 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		

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**Total Activity 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		

Schedule Of Indebtedness (DEBT)

06/30/2025 Projection

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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** 

\$28,112,000

06/30/2024 Estimate

\$25,746,000

Schedule Of Indebtedness (DEBT)

1,200,000

1,000,000

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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

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
 \$1,000,000
 \$1,200,000

 TOTAL INDEBTEDNESS
 \$29,112,000
 \$26,946,000

Fund Balance Summary (FBS)

### 2024-2025 Final General Fund Budget

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Account Description	Amounts
0810 Nonspendable Fund Balance	250,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,062,803
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,441,566
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,504,369
5900 Budgetary Reserve	1,592,200
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,346,569