

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2023-2024

**General Fund Budget Approval****Date of Adoption of the General Fund Budget:**

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**President of the Board - Original Signature Required**

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**Date**

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**Secretary of the Board - Original Signature Required**

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**Date**

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**Chief School Administrator - Original Signature Required**

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**Date**

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Karen Colangelo

(570)648-5752

Extn :4123

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**Contact Person**

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**Telephone**

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**Extension**

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kcolangelo@indians.k12.pa.us

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**Email Address**

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2023-2024 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Shamokin Area SD	COUNTY : Northumberland	AUN : 116496503
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2023-2024 (compared to 2022-2023 )?

Yes ☐

No ☒

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$37950512
Ending Unassigned Fund Balance	\$-3688167
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-9.71%

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

Yes ☒

No ☐

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2023

**CERTIFICATION OF USE OF PDE-2028**  
**FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> <b>Shamokin Area SD</b>	<b>County :</b> <b>Northumberland</b>	<b>AUN Number :</b> <b>116496503</b>
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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**DUE DATE:**            **IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Assigned estimate to offset expenditures that are unknown: repairs to infrastructure that are undetected at this time and may need to move to capital reserve due to age of captial equipment; offset instr supplies and services, psers, healthcare, fees
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	It is estimated unassigned fund balance; our district is working closely with PDE; current contact is Julie Harmatzis at PDE with regards to cash flow

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,000,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$1,000,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	7,898,113	
7000 Revenue from State Sources	23,100,349	
8000 Revenue from Federal Sources	2,263,883	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$33,262,345</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$34,262,345</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	3,440,113
6113 Public Utility Realty Taxes	5,000
6114 Payments in Lieu of Current Taxes - State / Local	30,000
6120 Current Per Capita Taxes, Section 679	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	62,000
6150 Current Act 511 Taxes - Proportional Assessments	2,575,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	525,000
6500 Earnings on Investments	2,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,004,000
6910 Rentals	60,000
6920 Contributions and Donations from Private Sources	5,000
6990 Refunds and Other Miscellaneous Revenue	85,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$7,898,113</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	14,552,161
7112 Basic Education Funding-Social Security	825,000
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	2,005,279
7311 Pupil Transportation Subsidy	790,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	70,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340 State Property Tax Reduction Allocation	443,268
7505 Ready to Learn Block Grant	514,641
7820 State Share of Retirement Contributions	3,750,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$23,100,349</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,172,667
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	115,000
8517 Title IV - 21st Century Schools	70,000
8519 Title V - Flexibility and Accountability	58,000
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	192,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	170,691

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	408,525
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	55,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	22,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,263,883</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>33,262,345</b>

Act 1 Index (current): 6.3%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$3,440,113	
Amount of Tax Relief for Homestead Exclusions		<u>\$443,268</u>	
Total Approx. Tax Revenue:		\$3,883,381	
Approx. Tax Levy for Tax Rate Calculation:		\$4,490,460	
		Northumberland	Total
2022-23 Data			
a. Assessed Value		\$116,884,038	\$116,884,038
b. Real Estate Mills		37.9900	
I. 2023-24 Data			
c. 2021 STEB Market Value		\$458,508,514	\$458,508,514
d. Assessed Value		\$118,201,105	\$118,201,105
e. Assessed Value of New Constr/ Renov		\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy		\$4,440,425	\$4,440,425
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy		\$4,440,425	\$4,440,425
(f Total * g)			
i. Base Mills Subject to Index		37.9900	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		85.00000%	85.00000%
k. Tax Levy Needed		\$4,490,460	\$4,490,460
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate		37.9900	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$4,490,460	\$4,490,460
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$4,047,192
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$3,440,113
(n * Est. Pct. Collection)			



Act 1 Index (current): 6.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,440,113	
Amount of Tax Relief for Homestead Exclusions	<u>\$443,268</u>	
Total Approx. Tax Revenue:	\$3,883,381	
Approx. Tax Levy for Tax Rate Calculation:	\$4,490,460	
	Northumberland	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	40.3833	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,773,351	\$4,773,351
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	\$2,678.00	
Number of Homestead/Farmstead Properties	4371	4371
Median Assessed Value of Homestead Properties		\$7,910

Act 1 Index (current): 6.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,440,113
Amount of Tax Relief for Homestead Exclusions	<u>\$443,268</u>
Total Approx. Tax Revenue:	\$3,883,381
Approx. Tax Levy for Tax Rate Calculation:	\$4,490,460

Northumberland	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$443,268	Lowering RE Tax Rate	\$0	\$443,268
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$443,268

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Northumberland	118,201,105	37.9900	4,490,460				85.00000%		
Totals:	118,201,105		4,490,460	-	443,268	=	4,047,192	X	85.00000% = 3,440,113
				<u>Rate</u>				<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00				35,000	
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>		<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00		\$0.00		48,000	35,000
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00		\$0.00		0	0
6143	Current Act 511 Local Services Taxes			\$10.00		\$0.00		33,000	27,000
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								81,000	62,000
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>		<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			1.000%		0.000%		19,000,000	1,900,000
6152	Current Act 511 Occupation Taxes			200.0000		0.000		500,000	425,000
6153	Current Act 511 Real Estate Transfer Taxes			1.000%		0.000%		80,000	80,000
6154	Current Act 511 Amusement Taxes			0.000%		0.000%		0	0
6155	Current Act 511 Business Privilege Taxes			1.0000		0.000		170,000	170,000
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								19,750,000	2,575,000
Total Act 511, Current Taxes									2,637,000
Act 511 Tax Limit -->				458,508,514		X		12	5,502,102
				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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Northumberland	37.9900	37.9900	0.00%	Yes	6.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	6.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.3%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	6.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	6.3%				
6152	Current Act 511 Occupation Taxes	200.0000	200.0000	0.00%	Yes	6.3%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	6.3%				
6155	Current Act 511 Business Privilege Taxes	1.0000	1.0000	0.00%	Yes	6.3%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	16,888,165
1200 Special Programs - Elementary / Secondary	6,337,722
1300 Vocational Education	1,515,472
1400 Other Instructional Programs - Elementary / Secondary	135,634
1500 Nonpublic School Programs	39,099
1800 Pre-Kindergarten	395,575
<b>Total Instruction</b>	<b>\$25,311,667</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	859,551
2200 Support Services - Instructional Staff	496,998
2300 Support Services - Administration	1,841,914
2400 Support Services - Pupil Health	586,620
2500 Support Services - Business	925,529
2600 Operation and Maintenance of Plant Services	2,986,058
2700 Student Transportation Services	1,308,550
2800 Support Services - Central	552,933
<b>Total Support Services</b>	<b>\$9,558,153</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	863,504
3300 Community Services	15,017
<b>Total Operation of Non-Instructional Services</b>	<b>\$878,521</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	939,490
5200 Interfund Transfers - Out	500,000
5900 Budgetary Reserve	762,681
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,202,171</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$37,950,512</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,535,810
200 Personnel Services - Employee Benefits	6,199,607
300 Purchased Professional and Technical Services	150,000
400 Purchased Property Services	13,355
500 Other Purchased Services	2,282,068
600 Supplies	658,733
700 Property	47,200
800 Other Objects	1,392
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$16,888,165</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,476,149
200 Personnel Services - Employee Benefits	1,836,539
300 Purchased Professional and Technical Services	1,481,900
400 Purchased Property Services	3,200
500 Other Purchased Services	489,648
600 Supplies	47,686
700 Property	1,500
800 Other Objects	1,100
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,337,722</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	244,475
200 Personnel Services - Employee Benefits	182,414
400 Purchased Property Services	100
500 Other Purchased Services	1,000,650
600 Supplies	87,833
<b>Total Vocational Education</b>	<b>\$1,515,472</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	59,200
200 Personnel Services - Employee Benefits	25,984
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	25,450
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$135,634</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	39,099
<b>Total Nonpublic School Programs</b>	<b>\$39,099</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	229,512
200 Personnel Services - Employee Benefits	165,548
600 Supplies	515
<b>Total Pre-Kindergarten</b>	<b>\$395,575</b>
<b>Total Instruction</b>	<b>\$25,311,667</b>

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<u>Description</u>	<u>Amount</u>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	367,317
200 Personnel Services - Employee Benefits	249,984
300 Purchased Professional and Technical Services	241,000
500 Other Purchased Services	200
600 Supplies	1,050
<b>Total Support Services - Students</b>	<b>\$859,551</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	233,307
200 Personnel Services - Employee Benefits	187,197
300 Purchased Professional and Technical Services	67,000
500 Other Purchased Services	2,500
600 Supplies	6,394
800 Other Objects	600
<b>Total Support Services - Instructional Staff</b>	<b>\$496,998</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	925,867
200 Personnel Services - Employee Benefits	680,168
300 Purchased Professional and Technical Services	180,150
400 Purchased Property Services	6,000
500 Other Purchased Services	9,610
600 Supplies	26,519
800 Other Objects	13,600
<b>Total Support Services - Administration</b>	<b>\$1,841,914</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	286,154
200 Personnel Services - Employee Benefits	256,565
300 Purchased Professional and Technical Services	34,150
500 Other Purchased Services	300
600 Supplies	9,451
<b>Total Support Services - Pupil Health</b>	<b>\$586,620</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	439,392
200 Personnel Services - Employee Benefits	322,037
300 Purchased Professional and Technical Services	61,100
400 Purchased Property Services	32,850
500 Other Purchased Services	22,300
600 Supplies	35,025
800 Other Objects	12,825
<b>Total Support Services - Business</b>	<b>\$925,529</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,084,919
200 Personnel Services - Employee Benefits	744,085

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	5,500
400	Purchased Property Services	297,700
500	Other Purchased Services	265,124
600	Supplies	558,155
700	Property	30,000
800	Other Objects	575
<b>Total Operation and Maintenance of Plant Services</b>		<b>\$2,986,058</b>
<b>2700 <u>Student Transportation Services</u></b>		
300	Purchased Professional and Technical Services	2,700
500	Other Purchased Services	1,305,850
<b>Total Student Transportation Services</b>		<b>\$1,308,550</b>
<b>2800 <u>Support Services - Central</u></b>		
100	Personnel Services - Salaries	191,389
200	Personnel Services - Employee Benefits	167,009
400	Purchased Property Services	15,121
500	Other Purchased Services	4,000
600	Supplies	104,073
700	Property	69,741
800	Other Objects	1,600
<b>Total Support Services - Central</b>		<b>\$552,933</b>
<b>Total Support Services</b>		<b>\$9,558,153</b>
<b>3000 Operation of Non-Instructional Services</b>		
<b>3200 <u>Student Activities</u></b>		
100	Personnel Services - Salaries	427,155
200	Personnel Services - Employee Benefits	149,298
300	Purchased Professional and Technical Services	93,871
400	Purchased Property Services	26,300
500	Other Purchased Services	76,769
600	Supplies	72,869
800	Other Objects	17,242
<b>Total Student Activities</b>		<b>\$863,504</b>
<b>3300 <u>Community Services</u></b>		
100	Personnel Services - Salaries	4,000
200	Personnel Services - Employee Benefits	1,767
400	Purchased Property Services	250
600	Supplies	7,000
800	Other Objects	2,000
<b>Total Community Services</b>		<b>\$15,017</b>
<b>Total Operation of Non-Instructional Services</b>		<b>\$878,521</b>
<b>5000 Other Expenditures and Financing Uses</b>		
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>		
800	Other Objects	399,014
900	Other Uses of Funds	540,476



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<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$939,490
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	500,000
Total Interfund Transfers - Out	\$500,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	762,681
Total Budgetary Reserve	\$762,681
Total Other Expenditures and Financing Uses	\$2,202,171
TOTAL EXPENDITURES	\$37,950,512

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	1,000,000	
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	800,000	550,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,551,500	2,300,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	425,000	425,000
Activity Fund	242,650	235,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,019,150	\$3,510,000

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 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		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$5,019,150	\$3,510,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	7,278,137	6,632,761
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	361,300	336,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,375,000	3,475,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$11,014,437</b>	<b>\$10,443,761</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$11,014,437</b>	<b>\$10,443,761</b>



<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$11,014,437	\$10,443,761

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

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

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<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		
<b>Total Nonpublic School Programs</b>		
<b>1600 <u>Adult Education Programs</u></b>		
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		
<b>Total Adult Education Programs</b>		
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>		
500 Other Purchased Services		
600 Supplies		
<b>Total Higher Education Programs for Secondary Students</b>		
<b>1800 <u>Pre-Kindergarten</u></b>		
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		
<b>Total Pre-Kindergarten</b>		
<b>Total Instruction</b>	<b>\$26,000</b>	<b>\$13,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$26,000</b>	<b>\$13,000</b>

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

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

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(3,688,167)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$3,688,167)
5900 Budgetary Reserve	762,681
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$2,925,486)