

HARLEM CONSOLIDATED SCHOOL DISTRICT 122

2024 - 2025 TENTATIVE BUDGET
August 19, 2024



**EDUCATION FUND
REVENUES**

Actual Actual Actual Final Budget Actual Unaudited Tentative
2020-2021 2021-2022 2022-2023 2023-2024 2023-2024 FY 25 Budget

LOCAL SOURCES

1110	Property Tax Levy	27,849,390	28,655,076	33,238,969	34,617,273	34,602,159	34,896,960
1113	Property Tax Levy - Recapture	0	0	109,735	293,659	296,955	120,786
1131	Property Tax Lease Levy	5,123	4,728	4,952	5,335	5,333	5,057
1140	Prop. Tax Levy, Spec Ed	1,994,290	1,994,367	1,987,773	1,994,150	1,993,280	1,994,108
1191	Other Tax Levies	518,816	486,344	475,633	470,628	470,628	485,000
1210	Mobile Home	41,190	44,477	46,909	48,000	42,705	42,000
1230	CPPR Tax	4,109,038	9,213,045	9,627,755	6,770,311	5,686,245	5,156,245
1001	Flow Through Inventory	9,639	17,895	5,440	5,000	-315	1,000
1311	Tuition - Pupils/Parents	850	0	0	1,000	0	0
1321	Tuition - Summer	150	-250	330	0	0	0
1342	Tuition - Spec Ed	0	28,187	295,668	100,000	130,658	130,000
1510	Earnings/Investments	58,796	86,795	1,347,388	2,065,000	1,999,223	1,750,000
1611	Pupils Lunch	45,873	3	-159	0	0	0
1613	Pupils Ala Carte	67,349	364,682	413,658	415,000	348,010	415,000
1690	Other Food Revenue	21,092	32,576	116,686	100,000	126,462	125,000
1710	Athletic Revenues	26,037	69,534	78,728	75,000	73,385	75,000
1715	Summer School	8,917	14,700	8,671	0	9,819	10,000
1719	Activity Fees	0	35	35	0	0	0
1720	Athletic Entry Fees	31,970	63,218	63,570	60,000	59,233	60,000
1920	Donations	6,943	717	-500	1,000	0	1,000
1990	Miscellaneous	411,870	446,658	424,797	440,000	562,503	550,000
1910	Spectrum	86,364	99,354	96,446	99,339	99,345	102,320
TOTAL LOCAL SOURCES		35,293,700	41,622,142	48,342,484	47,560,696	46,505,627	45,919,475
<i>Percent of Total</i>		45.24%	45.11%	50.24%	50.10%	48.97%	48.86%

**EDUCATION FUND
REVENUES**

Actual Actual Actual Final Budget Actual Unaudited Tentative
2020-2021 2021-2022 2022-2023 2023-2024 2023-2024 FY 25 Budget

STATE SOURCES

3001	Evidence Based Funding	27,180,294	32,340,539	32,541,261	32,925,376	32,942,169	35,108,788
3001-PT	Property Tax Relief Grant	4,061,987	0	0	0	0	0
3100	Private Facility Tuition	735,939	638,290	684,187	700,000	970,294	1,100,000
3120	Special Ed - Orphanage	332,764	391,452	534,083	400,000	402,379	400,000
3130	Special Ed - Orphanage Summer School	22,840	31,310	39,319	35,000	0	0
3200	State Grants-Voc Ed	0	6,500	13,130	7,500	-444	0
3360	State Lunch / Breakfast	7,877	60,885	15,184	15,000	57,364	60,000
3370	Drivers Education	61,137	47,219	37,802	45,000	38,600	38,000
3600	State Grants Restricted	0	0	0	18,000	0	0
3705	Early Childhood Block Grant	1,541,560	1,435,157	1,483,376	1,593,646	2,519,059	1,520,871
3780	Technology Leadership Opportunity	0	0	0	0	8,750	0
3800	Library Grant / Class Size/ Bridges	4,547	6,132	5,237	5,300	5,148	5,148
3999	Miscellaneous - Teacher Vacancy Grant	2,090	0	0	279,416	428,926	296,990
TOTAL STATE SOURCES		33,951,035	34,957,483	35,353,580	36,024,238	37,372,245	38,529,797
<i>Percent of Total</i>		43.52%	37.88%	36.74%	37.94%	39.35%	41.00%

**EDUCATION FUND
REVENUES**

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FEDERAL SOURCES

4200	Federal Lunch / Breakfast Start-up/Milk	1,936,413	3,601,199	3,619,146	3,600,000	3,466,958	3,650,000
4300	Title I	1,680,403	2,420,732	2,443,317	1,785,645	1,937,818	2,080,822
4331	Title I School Improvement	103,674	71,877	40,878	18,000	7,349	110,750
4400	Title IV-Student Enrichment	157,357	82,695	134,467	117,575	185,696	65,678
4600	IDEA - Pre School Flow Through	57,426	45,804	40,334	39,949	27,361	37,336
4620	IDEA - Part B Flow Through	1,629,777	1,577,355	1,559,064	1,541,283	1,503,634	1,551,243
4625	IDEA - Room and Board	0	89,429	94,498	75,000	7,632	10,000
4900	Medicaid	1,759,573	2,054,427	964,116	1,300,000	2,201,503	1,750,000
4905/4909	Title 3 - IEP/LIPLEPS	20,710	28,968	34,511	34,875	27,579	38,139
4920	Vento Homeless Grant	10,350	6,000	18,020	6,340	300	4,828
4930	Title II Teacher Quality	235,732	222,223	264,699	203,089	164,412	219,991
4950	STEP	35,972	0	0	0	0	0
4998-ER	ESSER/CARES	1,143,083	5,496,119	3,306,731	2,631,945	1,565,331	6,476
TOTAL FEDERAL SOURCES		8,770,471	15,696,827	12,519,779	11,353,701	11,095,572	9,525,263
<i>Percent of Total</i>		11.24%	17.01%	13.01%	11.96%	11.68%	10.14%

TRANSFERS/OTHER FUNDS

7100	Transfer from other funds	0	0	0	0	0	0
7120	Permanent Transfer/Int W/C	0	0	0	0	0	0
7100	Permanent Transfer from O&M Fund	0	0	0	0	0	0
TOTAL TRANSFERS/EQUIP SALES		0	0	0	0	0	0
<i>Percent of Total</i>		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

TOTAL EDUCATION FUND DIRECT REVENUES

3990	TRS Behalf Payments	21,379,139	24,245,213	29,956,584	25,000,000	25,000,000	30,000,000
TOTAL EDUCATION FUND REVENUES		99,394,344	116,521,665	126,172,427	119,938,635	119,973,444	123,974,535

**EDUCATION FUND
EXPENDITURES**

Actual Actual Actual Final Budget Actual Unaudited Tentative
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SALARIES

110	Regular Salaries	49,035,368	51,212,768	54,534,074	57,070,400	57,114,841	59,112,548
120	Temporary Salaries	1,173,903	3,140,466	2,945,619	2,100,000	1,889,421	1,500,000
130	Overtime Salaries	458,942	490,470	383,236	400,000	400,281	405,000
TOTAL SALARIES		50,668,213	54,843,703	57,862,928	59,570,400	59,404,543	61,017,548
<i>Percent of Total</i>		66.09%	64.44%	62.31%	63.07%	64.08%	64.76%

BENEFITS

211	Teacher Retirement	5,167,977	5,177,935	5,506,273	5,773,882	5,556,230	5,722,917
215	Early Retirement	22,000	50,000	13,760	20,000	23,000	25,000
216	Federal TRS	156,554	390,922	349,941	287,289	330,503	161,209
221	Life Insurance	57,832	66,723	72,511	75,000	76,153	80,000
222	Medical Insurance	10,382,663	12,835,878	14,746,668	15,000,000	13,147,615	14,500,000
226	Long Term Disability	6,770	6,972	7,669	8,000	8,288	8,500
230	Tuition Reimb	26,457	90,235	40,564	176,337	40,686	45,000
TOTAL BENEFITS		15,820,253	18,618,665	20,737,386	21,340,508	19,182,475	20,542,626
<i>Percent of Total</i>		20.63%	21.88%	22.33%	22.60%	20.69%	21.80%

PURCHASED SERVICES

310	Professional Services	2,284,105	2,455,090	2,552,693	2,712,894	2,733,150	2,555,013
320	Property Services (Repairs & Maint.)	167,441	151,093	165,888	156,953	173,244	156,868
330	Travel	194,566	272,186	289,528	281,282	267,343	278,389
340	Communications	40,985	34,594	42,851	27,700	31,107	28,500
350	Advertising	836	4,160	4,597	2,500	5,350	6,000
360	Printing	1,223	1,448	1,995	3,750	2,909	15,000
370	Software Licenses	1,002,652	727,634	858,781	671,727	821,812	765,632
380	Other Purchased Services	40,154	28,870	9,948	17,500	54,678	25,000
TOTAL PURCHASED SERVICES		3,731,962	3,675,074	3,926,281	3,874,306	4,089,593	3,830,402
<i>Percent of Total</i>		4.87%	4.32%	4.23%	4.10%	4.41%	4.07%

**EDUCATION FUND
EXPENDITURES**

Actual Actual Actual Final Budget Actual Unaudited Tentative
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SUPPLIES

410	General Supplies	3,304,333	3,859,882	4,019,923	3,277,090	3,614,864	3,745,440
420	Textbooks/Workbooks	279,966	304,472	253,702	301,370	260,706	300,850
430	Library Books	34,679	31,686	34,544	38,700	38,027	42,062
440	Periodicals	4,692	4,735	4,946	6,700	4,914	5,850
470	Computer Software	4,418	4,418	0	0	0	0
490	Other Supplies	0	0	0	0	0	0

TOTAL SUPPLIES	3,628,089	4,205,194	4,313,115	3,623,860	3,918,511	4,094,202
<i>Percent of Total</i>	4.73%	4.94%	4.64%	3.84%	4.23%	4.35%

CAPITAL OUTLAY

540/550	Equipment	34,996	92,544	510,226	284,500	201,583	419,250
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TOTAL CAPITAL OUTLAY	34,996	92,544	510,226	284,500	201,583	419,250
<i>Percent of Total</i>	0.05%	0.11%	0.55%	0.30%	0.22%	0.44%

OTHER EXPENDITURES

600	Other Objects-TMH	14,849	2,304	0	0	0	0
640	Dues & Fees	115,132	191,127	194,258	159,830	226,448	200,545
670	Tuition	2,274,260	2,407,947	3,325,713	2,713,200	2,988,269	3,075,000
680	License	0	0	0	0	209	0
691	Contingency	0	57	0	1,000	0	1,000

TOTAL OTHER EXPENDITURES	2,404,241	2,601,435	3,519,971	2,874,030	3,214,925	3,276,545
<i>Percent of Total</i>	3.14%	3.06%	3.79%	3.04%	3.47%	3.48%

**EDUCATION FUND
EXPENDITURES**

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Non-Capital Equipment

700	Non-Capital Equipment	381,769	718,062	374,394	365,243	448,285	191,115
TOTAL NON-CAPITAL EQUIPMENT		381,769	718,062	374,394	365,243	448,285	191,115
<i>Percent of Total</i>		0.50%	0.84%	0.40%	0.39%	0.48%	0.20%

Transfers

813	Transfer to Transportation	0	350,000	200,000	150,000	150,000	200,000
814	Transfer to Operation & Maintenance Fund	0	0	1,425,000	2,363,000	2,100,000	650,000
TOTAL TRANSFER		0	350,000	1,625,000	2,513,000	2,250,000	850,000
<i>Percent of Total</i>		0.00%	0.41%	1.75%	2.66%	2.43%	0.90%

TOTAL EDUCATION FUND DIRECT EXPENDITURES		76,669,521	85,104,677	92,869,300	94,445,847	92,709,916	94,221,688
211	TRS On-Behalf	21,379,139	24,245,213	29,956,584	25,000,000	25,000,000	30,000,000
TOTAL EDUCATION FUND EXPENDITURES		98,048,660	109,349,890	122,825,884	119,445,847	117,709,916	124,221,688

Excess(Deficit) of Revenues over Expenditures	1,345,684	7,171,775	3,346,544	492,787	2,263,528	(247,152)
Beginning Fund Balance	8,487,945	9,833,629	17,005,404	20,351,948	20,351,948	22,615,476
Fund Balance - June 30th	9,833,629	17,005,404	20,351,948	20,844,735	22,615,476	22,368,324
Total may vary due to Rounding						

**TORT FUND
REVENUES**

Actual Actual Actual Final Budget Actual Unaudited Tentative
2020-2021 2021-2022 2022-2023 2023-2024 2023-2024 FY 25 Budget

LOCAL SOURCES

1121	Property Tax Levy	1,121,317	1,196,340	1,142,508	1,296,105	1,295,539	1,471,366
1113	Property Tax Levy - Recapture	0	0	3,559	10,395	9,630	4,000
1210	Mobile Home	1,547	1,736	1,521	1,800	1,511	1,500
1510	Earnings/Investments	2,016	2,932	29,300	35,000	35,966	30,571
1997	Interest on Taxes	0	0	449	0	3,322	0
1990	Miscellaneous	0	104,490	0	500	0	0

TOTAL LOCAL SOURCES		1,124,880	1,305,498	1,177,337	1,343,800	1,345,968	1,507,437
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**TORT FUND
EXPENDITURES**

Actual Actual Actual Final Budget Actual Unaudited Tentative
2020-2021 2021-2022 2022-2023 2023-2024 2023-2024 FY 25 Budget

SALARIES

110	Regular Salaries	75,809	91,444	52,117	0	-91	0
TOTAL SALARIES		75,809	91,444	52,117	0	(91)	0
<i>Percent of Total</i>		6.69%	7.52%	3.89%	0.00%	-0.01%	0.00%

BENEFITS

211	Teacher's Retirement	5,961	4,556	291	0	0	0
221	Life Insurance	128	170	53	0	0	0
222	Medical Insurance	29,659	34,424	34,303	0	0	0
226	Long-term Disability Insurance	40	52	3	0	0	0
TOTAL BENEFITS		35,788	39,202	34,650	0	0	0
<i>Percent of Total</i>		3.16%	3.22%	2.58%	0.00%	0.00%	0.00%

PURCHASED SERVICES

310	Professional Services	40,000	41,000	0	33,500	23,736	30,000
320	Property Services (Repairs & Maint.)	448	0	0	500	0	0
380	Insurance	979,639	1,043,043	1,253,817	1,373,670	1,361,757	1,483,194
TOTAL PURCHASED SERVICES		1,020,087	1,084,043	1,253,817	1,407,670	1,385,493	1,513,194
<i>Percent of Total</i>		89.97%	89.10%	93.53%	100.00%	100.01%	99.72%

SUPPLIES

410	General Supplies	0	0	0	0	0	0
TOTAL SUPPLIES		0	0	0	0	0	0
<i>Percent of Total</i>		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

**TORT FUND
EXPENDITURES**

	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Final Budget 2023-2024	Actual Unaudited 2023-2024	Tentative FY 25 Budget
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CAPITAL OUTLAY

520/530	Buildings/Grounds Improvements	0	0	0	0	0
540	Equipment	0	0	0	0	0

TOTAL CAPITAL OUTLAY	0	0	0	0	0	0
<i>Percent of Total</i>	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

OTHER OBJECTS

650/660	Judgements / Vandalism	2,156	0	0	0	4,243
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TOTAL JUDGEMENTS / VANDALISM	2,156	0	0	0	0	4,243
<i>Percent of Total</i>	0.19%	0.00%	0.00%	0.00%	0.00%	0.28%

NON-CAPITALIZED EQUIPMENT

760	Non-Capitalized Equipment	0	2,026	0	0	0
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TOTAL NON-CAPITALIZED EQUIPMENT	0	2,026	0	0	0	0
	0.00%	0.17%	0.00%	0.00%	0.00%	0.00%

TOTAL TORT FUND EXPENDITURES	1,133,839	1,216,715	1,340,585	1,407,670	1,385,402	1,517,437
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Excess(Deficit) of Revenues over Expenditures	(8,959)	88,783	(163,248)	(63,870)	(39,434)	(10,000)
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Beginning Fund Balance	886,553	877,593	966,376	803,128	803,128	763,694
Fund Balance - June 30th	877,593	966,376	803,128	739,258	763,694	753,694

Totals may vary due to Rounding

**OPERATIONS & MAINTENANCE FUND
REVENUES**

Actual Actual Actual Final Budget Actual Unaudited Tentative
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LOCAL SOURCES

1110	Property Tax Levy	4,596,012	4,686,855	4,807,264	5,060,069	5,057,860	5,359,380
1113	Property Tax Levy - Recapture	0	0	14,973	40,581	40,519	25,000
1210	Mobile Home	6,342	6,800	6,401	7,000	5,901	7,000
1510	Earnings/Investments	11,784	13,429	199,743	300,000	318,828	271,004
1910	Rentals	24,864	21,784	20,591	20,000	29,644	20,000
1912	Hoffman Campus Lease	145,158	145,158	145,158	148,061	149,621	149,000
1911	Custodial Overtime	5,303	5,161	6,008	4,000	7,409	4,000
1920	Contributions/Donations	263	0	0	0		0
1990	Miscellaneous	27,639	247,865	37,619	135,000	65,652	35,000

TOTAL LOCAL SOURCES	4,817,365	5,127,053	5,237,757	5,714,711	5,675,434	5,870,384
<i>Percent of Total</i>	95.06%	96.45%	33.27%	70.55%	69.96%	89.36%

STATE SOURCES

3000	State Grant	0	50,000	0	0		0
3705	Preschool at Risk	0	0	0	0	14,706	0

TOTAL LOCAL SOURCES	0	50,000	0	0	14,706	0
<i>Percent of Total</i>	0.00%	0.94%	0.00%	0.00%	0.18%	0.00%

FEDERAL SOURCES

4000	Federal Grants - ESSER/CARES	250,560	138,960	516,265	15,000	17,264	0
4000	Title IV	0	0	0	7,800	0	0
4400	Drug Free Schools	0	0	51,637	0	22,582	48,772

TOTAL LOCAL SOURCES	250,560	138,960	567,902	22,800	39,846	48,772
<i>Percent of Total</i>	4.94%	2.61%	3.61%	0.28%	0.49%	0.74%

TRANSFERS

7100	Transfers From Other Funds	0	0	9,929,252	2,363,000	2,382,500	650,000
7310	Sale of Equipment	0	0	8,601	0	0	0

TOTAL TRANSFERS	0	0	9,937,853	2,363,000	2,382,500	650,000
<i>Percent of Total</i>	0.00%	0.00%	63.12%	29.17%	29.37%	9.89%

TOTAL O/M FUND REVENUES **5,067,925** **5,316,013** **15,743,512** **8,100,511** **8,112,485** **6,569,156**

**OPERATIONS & MAINTENANCE FUND
EXPENDITURES**

	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Final Budget 2023-2024	Actual Unaudited 2023-2024	Tentative FY 25 Budget
SALARIES						
110 Regular Salaries	1,730,412	1,778,843	1,976,824	2,220,254	2,107,697	2,312,978
120 Temporary Salaries	53,130	30,237	55,097	55,000	64,040	60,000
130 Overtime Salaries	47,856	79,826	51,253	55,000	44,997	50,000
TOTAL SALARIES	1,831,398	1,888,906	2,083,174	2,330,254	2,216,735	2,422,978
<i>Percent of Total</i>	39.97%	33.28%	13.57%	28.78%	28.29%	36.34%

BENEFITS						
211 Teachers Retirement	1,569	1,666	1,727	1,850	1,864	1,875
221 Life Insurance	1,915	2,132	2,333	2,500	2,519	2,600
222 Medical Insurance	503,244	501,214	536,754	599,352	594,621	600,000
226 Long-term Disability Insurance	258	268	279	300	294	300
TOTAL BENEFITS	506,986	505,281	541,093	604,002	599,299	604,775
<i>Percent of Total</i>	11.06%	8.90%	3.53%	7.46%	7.65%	9.07%

PURCHASED SERVICES						
310 Professional Services	243,666	364,212	640,947	590,050	374,013	469,000
320 Property Services	108,032	231,740	205,698	179,450	395,081	197,350
330 Travel	0	0	0	0	0	0
340 Communications	14,705	57,868	61,343	66,100	47,380	43,775
370 Water	88,473	152,020	123,338	129,250	160,069	144,250
TOTAL PURCHASED SERVICES	454,877	805,840	1,031,325	964,850	976,543	854,375
<i>Percent of Total</i>	9.93%	14.20%	6.72%	11.92%	12.46%	12.81%

SUPPLIES						
410 General Supplies	532,406	435,644	374,200	388,000	426,693	417,800
465 Natural Gas	198,628	275,980	310,496	309,000	248,021	287,500
466 Electricity	816,501	1,030,018	835,965	888,900	881,650	925,000
TOTAL SUPPLIES	1,547,535	1,741,643	1,520,661	1,585,900	1,556,363	1,630,300
<i>Percent of Total</i>	33.77%	30.68%	9.91%	19.59%	19.86%	24.45%

OPERATIONS & MAINTENANCE FUND

EXPENDITURES

Actual Actual Actual Final Budget Actual Unaudited Tentative
 2020-2021 2021-2022 2022-2023 2023-2024 2023-2024 FY 25 Budget

CAPITAL OUTLAY

520	Buildings	0	0	69,450	0	0	0
530	Grounds Improvement	24,239	0	0	0	5,325	25,000
540	Equipment	73,704	14,632	131,354	34,500	122,993	50,772
550	Vehicles	0	99,113	0	156,000	0	140,000

TOTAL CAPITAL OUTLAY		97,943	113,745	200,804	190,500	128,318	215,772
		2.14%	2.00%	1.31%	2.35%	1.64%	3.24%

OTHER EXPENDITURES

640	Dues and Fees	300	450	0	0	0	0
660	Vandalism	0	0	0	0	-451	0
690	Miscellaneous	621	740	828	900	889	1,000
690	Contingency	0	0	0	2,000	0	2,000

TOTAL OTHER EXPENDITURES		921	1,190	828	2,900	439	3,000
<i>Percent of Total</i>		0.02%	0.02%	0.01%	0.04%	0.01%	0.04%

NON-CAPITALIZED EQUIPMENT

760	Non-Capitalized Equipment	55,043	81,603	111,196	70,550	85,872	69,250
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TOTAL NON-CAPITALIZED EQUIPMENT		55,043	81,603	111,196	70,550	85,872	69,250
		1.20%	1.44%	0.72%	0.87%	1.10%	1.04%

TRANSFERS

813	Transfer to Capital Projects Fund	87,294	538,204	9,856,778	2,346,848	2,272,100	867,431
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TOTAL TRANSFERS		87,294	538,204	9,856,778	2,346,848	2,272,100	867,431
		1.91%	9.48%	64.23%	28.99%	29.00%	13.01%

TOTAL O/M EXPENDITURES

4,581,997 5,676,412 15,345,860 8,095,804 7,835,669 6,667,881

Excess(Deficit) of Revenues over Expenditures 485,928 (360,399) 397,651 4,707 276,816 (98,725)

Beginning Fund Balance 2,985,205 3,471,133 3,110,735 3,508,386 3,508,386 3,785,202

Fund Balance - June 30th **3,471,133** **3,110,735** **3,508,386** **3,513,093** **3,785,202** **3,686,478**

Totals may vary due to Rounding

**DEBT SERVICE FUND
REVENUES**

	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Final Budget 2023-2024	Actual Unaudited 2023-2024	Tentative FY 25 Budget	Final Budget 2024-2025
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LOCAL SOURCES

1110	Property Tax Levy	5,760,876	2,514,871	2,205,729	2,578,513	2,577,388	2,487,350	2,487,350
1113	Property Tax Levy - Recapture	0	0	6,870	20,679	18,591	8,000	8,000
1210	Mobile Home	7,950	3,649	2,937	6,000	3,005	3,000	3,000
1510	Earnings/Investments	5,665	2,589	42,446	47,500	61,802	30,000	30,000
1990	Miscellaneous	0	0	4,137	0	6,608	0	0

TOTAL LOCAL SOURCES	5,774,491	2,521,109	2,262,119	2,652,693	2,667,393	2,528,350	2,528,350
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**DEBT SERVICE FUND
EXPENDITURES**

	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Final Budget 2023-2024	Actual Unaudited 2023-2024	Tentative FY 25 Budget	Final Budget 2024-2025
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OTHER EXPENDITURES

319	Other Professional & Technical	3,900	2,800	1,300	3,000	2,983	3,000	3,000
610	Redemption of Principal-Bonds	5,280,000	2,200,000	1,965,000	2,075,000	2,075,000	2,010,000	2,010,000
624	Bonds Interest	496,808	321,290	254,090	509,553	550,578	483,050	483,050
640	Dues & Fees	0	0	0	0	2,510	2,500	2,500
571	Transfers	0	0	0	250,000	250,000	0	0

TOTAL OTHER SERVICES	5,780,708	2,524,090	2,220,390	2,837,553	2,881,071	2,498,550	2,498,550
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TOTAL DEBT SERVICE FUND EXPENDITURES	5,780,708	2,524,090	2,220,390	2,837,553	2,881,071	2,498,550	2,498,550
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Excess(Deficit) of Revenues over Expenditures	(6,217)	(2,981)	41,729	(184,860)	(213,678)	29,800	29,800
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Beginning Fund Balance	441,662	435,445	432,464	474,193	474,193	260,515	260,515
Fund Balance - June 30th	435,445	432,464	474,193	289,333	260,515	290,315	290,315

Totals may vary due to rounding

**TRANSPORTATION FUND
REVENUES**

Actual Actual Actual Final Budget Actual Unaudited Tentative
2020-2021 2021-2022 2022-2023 2023-2024 2023-2024 FY 25 Budget

LOCAL SOURCES

1110	Property Tax Levy	1,869,501	2,019,366	2,129,306	2,243,573	2,242,593	2,393,063
1113	Property Tax Levy - Recapture	0	0	6,632	17,993	17,947	12,500
1210	Mobile Home	2,580	2,930	2,835	3,000	2,616	3,000
1410	Co-Curricular	0	0	0	0	0	0
1412	Special Ed Trans-Other Districts	0	7,569	31,045	17,500	38,635	20,000
1510	Earnings/Investments	8,503	9,785	130,310	195,000	173,959	139,167
1991	Cobra/Stop Loss/Misc Health Ins Rev	0	0	0	0	0	0
1992	Employee Health Insurance Contribution	0	0	0	0	0	0
1990	Miscellaneous	4,273	9,951	837	3,000	5,754	3,000

TOTAL LOCAL SOURCES	1,884,857	2,049,600	2,300,965	2,480,066	2,481,505	2,570,730
<i>Percent of Total</i>	33.81%	31.60%	36.40%	35.82%	32.43%	38.78%

STATE SOURCES

3500	Regular Transportation	2,972,624	3,037,831	2,999,597	3,280,958	3,535,749	2,000,000
3510	Sp. Ed. Transportation	619,615	724,773	705,654	818,383	726,895	1,500,000
3705	Preschool at Risk	0	0	0	0	450,981	0

TOTAL STATE SOURCES	3,592,239	3,762,603	3,705,251	4,099,340	4,713,625	3,500,000
<i>Percent of Total</i>	64.43%	58.00%	58.62%	59.21%	61.60%	52.80%

FEDERAL SOURCES

4998-ER	ESSER/CARES	74,902	138,735	2,858	66,061	20,476	0
4909	Title 3 - LIPLEPS						450

TOTAL FEDERAL SOURCES	74,902	138,735	2,858	66,061	20,476	450
<i>Percent of Total</i>	1.34%	2.14%	0.05%	0.95%	0.27%	0.01%

**TRANSPORTATION FUND
EXPENDITURES**

	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Final Budget 2023-2024	Actual Unaudited 2023-2024	Tentative FY 25 Budget
<u>SALARIES</u>						
110 Regular Salaries	2,221,809	2,279,335	2,431,885	2,450,000	2,334,596	2,500,000
120 Temporary Salaries	39,659	86,945	88,701	90,000	80,132	82,500
130 Overtime Salaries	108,518	161,798	154,309	145,000	163,105	143,000
TOTAL SALARIES	2,369,986	2,528,078	2,674,895	2,685,000	2,577,832	2,725,500
<i>Percent of Total</i>	47.00%	38.61%	39.05%	38.64%	36.89%	38.82%
<u>BENEFITS</u>						
211 Teacher's Retirement	1,569	1,666	1,727	1,800	0	0
221 Life Insurance	2,578	2,829	2,880	3,100	2,684	2,803
222 Medical Insurance	1,217,456	1,326,719	1,372,505	1,425,000	1,248,507	1,325,000
226 Long Term Disability	274	286	299	325	295	286
230 Tuition/Eye Care Reimbursement	1,642	2,368	2,471	3,000	1,872	2,500
TOTAL BENEFITS	1,223,520	1,333,869	1,379,882	1,433,225	1,253,359	1,330,589
<i>Percent of Total</i>	24.26%	20.37%	20.14%	20.62%	17.94%	18.95%
<u>PURCHASED SERVICES</u>						
310 Professional Services	136,718	179,742	276,379	263,750	666,146	330,000
320 Property Services	68,877	65,781	44,817	47,370	35,783	16,250
330 Travel (incl. Wrecker service)	5,206	15,884	17,917	15,500	7,680	11,650
340 Communications	21,830	703	811	850	602	250
350 Advertising	0	0	0	0	2,009	0
TOTAL PURCHASED SERVICES	232,631	262,110	339,925	327,470	712,219	358,150
<i>Percent of Total</i>	4.61%	4.00%	4.96%	4.71%	10.19%	5.10%
<u>SUPPLIES</u>						
410/440 General Supplies/Periodicals	117,580	87,521	133,678	97,450	78,925	87,300
464 Energy	212,838	408,465	409,780	436,000	388,388	400,000
480 Maintenance Tools	8,871	9,744	5,564	5,500	1,880	2,500
481 Maintenance Tires	18,038	14,508	36,419	20,000	29,179	25,000
TOTAL SUPPLIES	357,326	520,239	585,442	558,950	498,373	514,800
<i>Percent of Total</i>	7.09%	7.95%	8.55%	8.04%	7.13%	7.33%

**TRANSPORTATION FUND
EXPENDITURES**

Actual Actual Actual Final Budget Actual Unaudited Tentative
2020-2021 2021-2022 2022-2023 2023-2024 2023-2024 FY 25 Budget

CAPITAL OUTLAY

530	Improvement of Grounds	0	0	0	0	0	0
540	Equipment	0	0	0	0	0	0
550	Vehicles	804,787	1,895,103	1,869,045	1,937,250	1,937,094	2,083,720

TOTAL CAPITAL OUTLAY	804,787	1,895,103	1,869,045	1,937,250	1,937,094	2,083,720
<i>Percent of Total</i>	15.96%	28.95%	27.28%	27.88%	27.72%	29.68%

610	Redemption of Principal	0	0	0	0	0	0
620	Interest	0	0	0	0	0	0
640/680	Dues & Fees/Licenses	1,414	2,349	1,519	2,250	2,670	2,250
660	Transfers between funds	0	0	0	0	0	0
691	Contingency	0	0	0	0	0	0

TOTAL OTHER EXPENDITURES	1,414	2,349	1,519	2,250	2,670	2,250
<i>Percent of Total</i>	0.03%	0.04%	0.02%	0.03%	0.04%	0.03%

NON-CAPITALIZED

7600	Non-Capitalized Equipment	52,861	5,232	0	5,000	6,422	6,000
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TOTAL TRANSFERS	52,861	5,232	0	5,000	6,422	6,000
<i>Percent of Total</i>	1.05%	0.08%	0.00%	0.07%	0.09%	0.09%

TRANSFERS

813	Transfer to Operations & Maintenance Fund	0	0	0	0	0	0
813	Transfer to Education Fund	0	0	0	0	0	0

TOTAL TRANSFERS	0	0	0	0	0	0
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TOTAL TRANSPORTATION FUND EXPENDITURES	5,042,525	6,546,981	6,850,707	6,949,145	6,987,969	7,021,009
Excess(Deficit) of Revenues over Expenditures	532,473	(60,143)	(529,533)	(26,178)	663,532	(392,329)
Beginning Fund Balance	3,191,242	3,723,715	3,663,572	3,134,040	3,134,040	3,797,571
Fund Balance - June 30th	<u>3,723,715</u>	<u>3,663,572</u>	<u>3,134,040</u>	<u>3,107,862</u>	<u>3,797,571</u>	<u>3,405,242</u>

**Capital Projects
REVENUES**

		Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Final Budget 2023-2024	Actual Unaudited 2023-2024	Tentative FY 25 Budget
LOCAL SOURCES							
1510	Earnings/Investments	2,441	128	52,274	405,000	478,699	30,000
1999	Misc	0	0	0	250,000	0	250,000
TOTAL LOCAL SOURCES		2,441	128	52,274	655,000	478,699	280,000
STATE SOURCES							
3100	State Aid PTRG	0	0	0	0	1,655,710	0
3500	DCEO Grant Funds	0	0	0	500,000	0	500,000
3925	School Maintenance Project Grant	0	0	50,000	0	0	0
TOTAL STATE SOURCES		0	0	50,000	500,000	1,655,710	500,000
FEDERAL SOURCES							
4998	ESSER II	0	0	646,307	992,998	894,369	0
4998	ESSER III	0	0	2,325,722	5,253,284	5,707,447	0
TOTAL FEDERAL SOURCES		0	0	2,972,029	6,246,282	6,601,817	0
TRANSFERS							
7100	Transfers In - Other Funds - Working Cash	0	0	8,504,252	282,500	282,500	0
	Transfers In - Debt Service	0	0	0	250,000	250,000	0
7101	Transfers In - Other Funds - O&M	87,294	538,204	1,352,526	2,346,848	1,989,600	867,431
7230	Accrued Int on Bond Sale	0	0	0	0	0	0
TOTAL TRANSFERS		87,294	538,204	9,856,778	2,879,348	2,522,100	867,431
TOTAL CAPITAL PROJECTS FUND REVENUES		89,735	538,332	12,931,081	10,280,630	11,258,326	1,647,431

**CAPITAL PROJECTS FUND
EXPENDITURES**

	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Final Budget 2023-2024	Actual Unaudited 2023-2024	Tentative FY 25 Budget
<u>PURCHASED SERVICES</u>						
310 Professional Services	0	0	9,810	0	16,288	0
340 Shipping					201	0
TOTAL PURCHASED SERVICES	0	0	9,810	0	16,489	0
<u>SUPPLIES</u>						
410 General Supplies	0	0	0	0	8,134	0
TOTAL SUPPLIES	0	0	0	0	8,134	0
<u>CAPITAL OUTLAY</u>						
510 Land	0	2,500	0	0	0	0
520 Buildings	765,136	843,488	3,035,482	16,595,133	15,990,512	4,842,400
530 Grounds Improvement	426,247	308,792	722,775	530,754	421,720	760,080
540 Equipment	0	0	0	808,750	1,488	0
TOTAL CAPITAL OUTLAY	1,191,382	1,154,779	3,758,257	17,934,637	16,413,720	5,602,480
<u>NON-CAPITALIZED EQUIPMENT</u>						
760 Non-Capitalized Equipment	0	0	4,499	0	23,448	0
TOTAL NON-CAPITALIZED EQUIPMENT	0	0	4,499	0	23,448	0
<u>TRANSFERS</u>						
800 TRANSFER TO DEBT SERVICE	0	0	0	0	0	0
TOTAL TRANSFERS	0	0	0	0	0	0
TOTAL CAPITAL PROJECTS EXPENDITURES	1,191,382	1,154,779	3,772,566	17,934,637	16,461,792	5,602,480
Excess(Deficit) of Revenues over Expenditures	(1,101,647)	(616,448)	9,158,515	(7,654,007)	(5,203,466)	(3,955,049)
Beginning Fund Balance	1,718,095	616,448	0	9,158,515	9,158,515	3,955,049
Fund Balance - June 30th	616,448	(0)	9,158,515	1,504,508	3,955,049	(0)
Totals may vary due to Rounding						

**WORKING CASH FUND
REVENUES**

Actual Actual Actual Final Budget Actual Unaudited Tentative
2020-2021 2021-2022 2022-2023 2023-2024 2023-2024 FY 25 Budget

LOCAL SOURCES

1110	Property Tax Levy	5,123	4,728	4,952	5,335	5,333	5,050
1113	Property Tax Levy - Recapture			15		42	20
1210	Mobile Home	7	7	7	10	6	5
1510	Earnings/Investments	1,494	1,707	25,797	32,500	27,095	15,000
1990	Miscellaneous	0	0	2	0	14	0

TOTAL LOCAL SOURCES	6,624	6,442	30,773	37,845	32,490	20,075
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TRANSFERS/OTHER FUNDS

721	Principal on Bonds Sold	0	0	8,504,252	0	0	0
723	Accrued Int on Bond Sale			32,347	0		0

TOTAL TRANSFERS	0	0	8,536,599	0	0	0
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TOTAL WORKING CASH FUND REVENUES	6,624	6,442	8,567,372	37,845	32,490	20,075
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**WORKING CASH
EXPENDITURES**

Actual Actual Actual Final Budget Actual Unaudited Tentative
2020-2021 2021-2022 2022-2023 2023-2024 2023-2024 FY 25 Budget

TRANSFERS

811	Transfer to Capital Projects Fund	0	0	8,504,252	282,500	282,500	0
811	Transfer to Educational Fund	0	0	0	0	0	0

TOTAL WORKING CASH FUND EXPENDITURE	0	0	8,504,252	282,500	282,500	0
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Excess(Deficit) of Revenues over Expenditures	6,624	6,442	63,120	(244,655)	(250,011)	20,075
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Beginning Fund Balance	653,183	659,807	666,249	729,369	729,369	479,358
Fund Balance - June 30th	659,807	666,249	729,369	484,714	479,358	499,434

Totals may vary due to rounding

**FIRE/LIFE SAFETY FUND
REVENUES**

Actual Actual Actual Final Budget Actual Unaudited Tentative
2020-2021 2021-2022 2022-2023 2023-2024 2023-2024 FY 25 Budget

LOCAL SOURCES

1110	Property Tax Levy	124,789	124,905	174,161	184,630	184,550	199,493
1113	Property Tax Levy - Recapture	0	0	542	1,481	1,468	600
1210	Mobile Home	172	181	232	185	215	200
1510	Earnings/Investments	1,947	2,624	45,752	55,000	62,289	40,000
1990	Miscellaneous	0	0	68	0	474	0
7210	Principle on Bonds Sold	0	0	0	0	0	5,000,000

TOTAL LOCAL SOURCES	126,908	127,710	220,756	241,296	248,995	5,240,293
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Percent of Total 100.00% 100.00% 100.00% 82.84% 83.28% 100.00%

STATE SOURCES

3500	School Maintenance Project Grant	0	0	0	50,000	50,000	0
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TOTAL STATE SOURCES	0	0	0	50,000	50,000	0
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Percent of Total 0.00% 0.00% 0.00% 17.16% 16.72% 0.00%

TOTAL FIRE/LIFE SAFETY FUND REVENUES 126,908 127,710 220,756 291,296 298,995 5,240,293

**FIRE/LIFE SAFETY FUND
EXPENDITURES**

	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Final Budget 2023-2024	Actual Unaudited 2023-2024	Tentative FY 25 Budget
PURCHASED SERVICES						
310 Purchased Services	0	0	33,196	95,000	45,450	235,350
TOTAL PURCHASED SERVICES	0	0	33,196	95,000	45,450	235,350
Percent of Total	0.00%	0.00%	100.00%	18.27%	7.30%	9.43%
SUPPLIES						
410 General Supplies	0	0	0	0	0	0
TOTAL SUPPLIES	0	0	0	0	0	0
Percent of Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CAPITAL OUTLAY						
520 Buildings	26,528	19,120	0	425,000	576,982	2,260,000
530 Improvement of Grounds	0	0	0	0		
TOTAL CAPITAL OUTLAY	26,528	19,120	0	425,000	576,982	2,260,000
Percent of Total	100.00%	100.00%	0.00%	81.73%	92.70%	90.57%
TOTAL FIRE/LIFE SAFETY EXPENDITURES	26,528	19,120	33,196	520,000	622,432	2,495,350
Excess(Deficit) of Revenues over Expenditures	100,380	108,590	187,560	(228,704)	(323,437)	2,744,943
Audit Adjustment to Fund Balance						
Beginning Fund Balance	740,687	841,067	949,657	1,137,217	1,137,217	813,780
Fund Balance - June 30th	841,067	949,657	1,137,217	908,513	813,780	3,558,723
Totals may vary due to rounding						