

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval


Date of Adoption of the General Fund Budget: 04/11/2023



President of the Board - Original Signature Required

Date

6-13-23



Secretary of the Board - Original Signature Required

Date

6/13/2023



Chief School Administrator - Original Signature Required

Date

6/13/23

Tyler S James

Contact Person

(570)898-6587

Extn :

Telephone

Extension

jamest@hasd.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Halifax Area SD	COUNTY : Dauphin	AUN : 115222504
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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%

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

Yes ☒
 No ☐

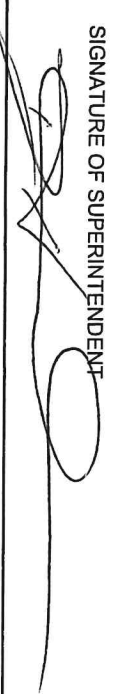
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$22296270
Ending Unassigned Fund Balance	\$1629574
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.30%

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 8/13/23
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(2.1.1)

(03/2006)

School District Name :

Halifax Area SD

County :

Dauphin

AUN Number :

115222504

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

6-13-23

DUE DATE:

IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
5300	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2600, Object 100: \$353,210.00</div> <div>Function 2600, Object 200: \$397,326.00</div>	Full time medical, dental, life insurance, disability, vision, social security, and retirement contributions make the benefit object (200) greater than the salary object (100).
5310	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2700, Object 100: \$13,725.00</div> <div>Function 2700, Object 200: \$19,030.00</div>	Full time medical, dental, life insurance, disability, vision, social security, and retirement contributions make the benefit object (200) greater than the salary object (100).
5390	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 1800, Object 100: \$76,244.00</div> <div>Function 1800, Object 200: \$79,436.00</div>	Full time medical, dental, life insurance, disability, vision, social security, and retirement contributions make the benefit object (200) greater than the salary object (100).
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.	The budgetary reserve is greater than zero and is intended to be left at the end of the fiscal year and utilized by the district as unassigned fund balance. The amount of money in the unassigned fund balance is within PDE guidelines.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The budgetary reserve is greater than zero and is intended to be left at the end of the fiscal year and utilized by the district as committed fund balance. The board of directors committed the funds for future salary, health, and pension increase.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	170,875	
0820 Restricted Fund Balance	530,747	
0830 Committed Fund Balance	2,211,995	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,917,579	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,129,574</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	10,772,918	
7000 Revenue from State Sources	11,017,273	
8000 Revenue from Federal Sources	505,079	
9000 Other Financing Sources	1,000	
Total Estimated Revenues And Other Financing Sources		<u>\$22,296,270</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$26,425,844</u>

LEA : 115222504 Halifax Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	7,924,660
6112 Interim Real Estate Taxes	15,617
6113 Public Utility Realty Taxes	9,418
6114 Payments in Lieu of Current Taxes - State / Local	13,748
6120 Current Per Capita Taxes, Section 679	28,000
6140 Current Act 511 Taxes - Flat Rate Assessments	778,000
6150 Current Act 511 Taxes - Proportional Assessments	1,060,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	390,335
6500 Earnings on Investments	65,000
6700 Revenues from LEA Activities	65,781
6800 Revenues from Intermediary Sources / Pass-Through Funds	209,578
6920 Contributions and Donations from Private Sources	72,781
6940 Tuition from Patrons	120,000
6990 Refunds and Other Miscellaneous Revenue	20,000
REVENUE FROM LOCAL SOURCES	\$10,772,918
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,241,737
7271 Special Education funds for School-Aged Pupils	991,304
7292 Pre-K Counts	175,000
7311 Pupil Transportation Subsidy	761,367
7312 Nonpublic and Charter School Pupil Transportation Subsidy	6,930
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	318,896
7330 Health Services (Medical, Dental, Nurse, Act 25)	16,373
7340 State Property Tax Reduction Allocation	545,447
7505 Ready to Learn Block Grant	192,577
7810 State Share of Social Security and Medicare Taxes	334,917
7820 State Share of Retirement Contributions	1,432,725
REVENUE FROM STATE SOURCES	\$11,017,273
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	184,264
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	31,936
8517 Title IV - 21st Century Schools	13,879
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	250,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	20,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$505,079
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
OTHER FINANCING SOURCES	\$1,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	22,296,270

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,924,660	
Amount of Tax Relief for Homestead Exclusions	<u>\$545,447</u>	
Total Approx. Tax Revenue:	\$8,470,107	
Approx. Tax Levy for Tax Rate Calculation:	\$8,715,200	
	Dauphin	Total

2022-23 Data		
a. Assessed Value	\$349,160,400	\$349,160,400
b. Real Estate Mills	23.4989	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$477,265,182	\$477,265,182
d. Assessed Value	\$351,644,820	\$351,644,820
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$8,204,885	\$8,204,885
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$8,204,885	\$8,204,885
(f Total * g)		
i. Base Mills Subject to Index	23.4989	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$8,715,200	\$8,715,200
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	24.7841	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,715,200	\$8,715,200
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,169,753
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$7,924,660
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,924,660	
Amount of Tax Relief for Homestead Exclusions	<u>\$545,447</u>	
Total Approx. Tax Revenue:	\$8,470,107	
Approx. Tax Levy for Tax Rate Calculation:	\$8,715,200	
	Dauphin	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	24.7913	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,717,732	\$8,717,732
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	\$10,170.00	
Number of Homestead/Farmstead Properties	2164	2164
Median Assessed Value of Homestead Properties		\$106,700

Act 1 Index (current): 5.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$7,924,660
Amount of Tax Relief for Homestead Exclusions	<u>\$545,447</u>
Total Approx. Tax Revenue:	\$8,470,107
Approx. Tax Levy for Tax Rate Calculation:	\$8,715,200
	Dauphin
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$545,447	Lowering RE Tax Rate	\$0	\$545,447
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$545,447

CODE					
6111 <u>Current Real Estate Taxes</u>					
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Net Tax Revenue Generated By Mills</u>
Dauphin	351,644,820	24.7841	8,715,200		
Totals:	351,644,820		8,715,200	- 545,447 =	8,169,753 X 97.00000% = 7,924,660
				<u>Rate</u>	<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	28,000
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	28,000
6142	Current Act 511 Occupation Taxes – Flat Rate			\$250.00	750,000
6143	Current Act 511 Local Services Taxes			\$0.00	0
6144	Current Act 511 Trailer Taxes			\$0.00	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments				778,000	778,000
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	950,000
6152	Current Act 511 Occupation Taxes			0.000	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	110,000
6154	Current Act 511 Amusement Taxes			0.000%	0
6155	Current Act 511 Business Privilege Taxes			0.000	0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0
6157	Current Act 511 Mercantile Taxes			0.000	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0
Total Current Act 511 Taxes – Proportional Assessments				1,060,000	1,060,000
Total Act 511, Current Taxes					1,838,000
Act 511 Tax Limit -->				477,265,182 X	12
				Market Value	Mills
					(511 Limit)

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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> Dauphin	23.4989	24.7841	5.47%	Yes	5.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%				
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$250.00	\$250.00	0.00%	Yes	5.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,687,987
1200 Special Programs - Elementary / Secondary	3,264,519
1300 Vocational Education	954,487
1700 Higher Education Programs for Secondary Students	74,000
1800 Pre-Kindergarten	158,617
Total Instruction	\$13,139,610
2000 Support Services	
2100 Support Services - Students	899,670
2200 Support Services - Instructional Staff	525,904
2300 Support Services - Administration	1,313,729
2400 Support Services - Pupil Health	194,135
2500 Support Services - Business	457,676
2600 Operation and Maintenance of Plant Services	1,606,938
2700 Student Transportation Services	1,188,055
2800 Support Services - Central	510,687
Total Support Services	\$6,696,794
3000 Operation of Non-Instructional Services	
3200 Student Activities	486,006
Total Operation of Non-Instructional Services	\$486,006
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,773,860
5200 Interfund Transfers - Out	200,000
Total Other Expenditures and Financing Uses	\$1,973,860
Total Estimated Expenditures and Other Financing Uses	\$22,296,270

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,392,403
200 Personnel Services - Employee Benefits	3,326,484
300 Purchased Professional and Technical Services	14,400
500 Other Purchased Services	693,339
600 Supplies	260,261
800 Other Objects	1,100
Total Regular Programs - Elementary / Secondary	\$8,687,987
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,207,348
200 Personnel Services - Employee Benefits	903,192
300 Purchased Professional and Technical Services	427,616
500 Other Purchased Services	720,763
600 Supplies	5,600
Total Special Programs - Elementary / Secondary	\$3,264,519
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	49,687
200 Personnel Services - Employee Benefits	44,561
500 Other Purchased Services	860,000
600 Supplies	239
Total Vocational Education	\$954,487
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	74,000
Total Higher Education Programs for Secondary Students	\$74,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	76,244
200 Personnel Services - Employee Benefits	79,436
500 Other Purchased Services	500
600 Supplies	2,437
Total Pre-Kindergarten	\$158,617
Total Instruction	\$13,139,610
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	432,035
200 Personnel Services - Employee Benefits	311,294
300 Purchased Professional and Technical Services	149,518
600 Supplies	6,323
800 Other Objects	500
Total Support Services - Students	\$899,670
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	294,131
200 Personnel Services - Employee Benefits	176,990

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	41,000
500 Other Purchased Services	6,250
600 Supplies	5,533
800 Other Objects	2,000
Total Support Services - Instructional Staff	\$525,904
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	693,736
200 Personnel Services - Employee Benefits	438,599
300 Purchased Professional and Technical Services	84,200
500 Other Purchased Services	44,800
600 Supplies	32,098
800 Other Objects	20,296
Total Support Services - Administration	\$1,313,729
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	100,509
200 Personnel Services - Employee Benefits	88,321
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	100
600 Supplies	2,200
800 Other Objects	5
Total Support Services - Pupil Health	\$194,135
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	229,250
200 Personnel Services - Employee Benefits	110,026
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	42,600
500 Other Purchased Services	1,700
600 Supplies	43,100
800 Other Objects	4,000
Total Support Services - Business	\$457,676
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	353,210
200 Personnel Services - Employee Benefits	397,326
300 Purchased Professional and Technical Services	21,905
400 Purchased Property Services	262,800
500 Other Purchased Services	125,628
600 Supplies	386,069
700 Property	60,000
Total Operation and Maintenance of Plant Services	\$1,606,938
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	13,725
200 Personnel Services - Employee Benefits	19,030
500 Other Purchased Services	1,150,000
600 Supplies	5,300
Total Student Transportation Services	\$1,188,055

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	120,981
200 Personnel Services - Employee Benefits	84,238
300 Purchased Professional and Technical Services	39,210
400 Purchased Property Services	16,000
500 Other Purchased Services	51,670
600 Supplies	188,588
700 Property	10,000
Total Support Services - Central	\$510,687
Total Support Services	\$6,696,794
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	179,562
200 Personnel Services - Employee Benefits	107,229
300 Purchased Professional and Technical Services	62,400
400 Purchased Property Services	18,400
500 Other Purchased Services	60,900
600 Supplies	42,265
700 Property	3,000
800 Other Objects	12,250
Total Student Activities	\$486,006
Total Operation of Non-Instructional Services	\$486,006
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	560,295
900 Other Uses of Funds	1,213,565
Total Debt Service / Other Expenditures and Financing Uses	\$1,773,860
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	200,000
Total Interfund Transfers - Out	\$200,000
Total Other Expenditures and Financing Uses	\$1,973,860
TOTAL EXPENDITURES	\$22,296,270

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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	5,000,000	5,000,000
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	550,000	500,000
Other Capital Projects Fund	112,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	93,500	95,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,805,500	\$5,645,000

<u>Long-Term Investments</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		

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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	\$5,805,500	\$5,645,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	20,327,738	19,174,723
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	60,550	174,000
0540 Accumulated Compensated Absences	1,400,000	1,400,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$21,788,288	\$20,748,723
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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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

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

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

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$21,788,288	\$20,748,723

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<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	\$21,788,288	\$20,748,723

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Account Description	Amounts
0810 Nonspendable Fund Balance	170,875
0820 Restricted Fund Balance	530,747
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,629,574
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,129,574
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,831,196