

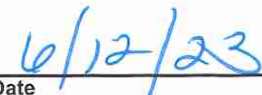
FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

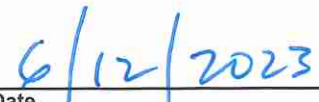
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/12/2023

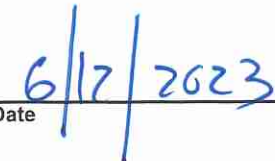


President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date_____
Tammi Kinzel
Contact Person(412)492-6309 Extn :

Telephone Extension_____
kinzel@ht-sd.org
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Hampton Township SD	COUNTY : Allegheny	AUN : 103024603
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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 ☐

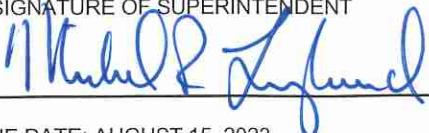
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$61391889
Ending Unassigned Fund Balance	\$4205009
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.84%

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

Yes ☒
No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/12/2023
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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)

School District Name : Hampton Township SD	County : Allegheny	AUN Number : 103024603
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/8/23
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Potential elementary staff.
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.	Districts' fund balance will be maintained for possible revenue losses or unforeseen expenses.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds held in-reserve for future PSERS costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds held in-reserve for summer ESY program.

<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		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	994,000	
0840 Assigned Fund Balance	11,148	
0850 Unassigned Fund Balance	4,205,009	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,210,157</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	44,407,000	
7000 Revenue from State Sources	16,278,889	
8000 Revenue from Federal Sources	305,000	
9000 Other Financing Sources	1,000	
Total Estimated Revenues And Other Financing Sources		<u>\$60,991,889</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$66,202,046</u>

LEA : 103024603 Hampton Township SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	37,100,000
6112 Interim Real Estate Taxes	75,000
6113 Public Utility Realty Taxes	37,000
6150 Current Act 511 Taxes - Proportional Assessments	5,225,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	900,000
6500 Earnings on Investments	620,000
6700 Revenues from LEA Activities	85,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	325,000
6910 Rentals	25,000
6990 Refunds and Other Miscellaneous Revenue	15,000
REVENUE FROM LOCAL SOURCES	\$44,407,000
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,819,303
7160 Tuition for Orphans Subsidy	85,000
7271 Special Education funds for School-Aged Pupils	1,727,833
7311 Pupil Transportation Subsidy	760,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	553,602
7330 Health Services (Medical, Dental, Nurse, Act 25)	58,000
7340 State Property Tax Reduction Allocation	1,082,621
7360 Safe Schools	95,000
7505 Ready to Learn Block Grant	294,130
7810 State Share of Social Security and Medicare Taxes	1,080,800
7820 State Share of Retirement Contributions	4,722,600
REVENUE FROM STATE SOURCES	\$16,278,889
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	150,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	50,000
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	25,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	80,000
REVENUE FROM FEDERAL SOURCES	\$305,000

	<u>Amount</u>
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	60,991,889

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$37,100,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,082,621</u>	
Total Approx. Tax Revenue:	\$38,182,621	
Approx. Tax Levy for Tax Rate Calculation:	\$39,760,339	
	Allegheny	Total

2022-23 Data		
a. Assessed Value	\$1,803,009,350	\$1,803,009,350
b. Real Estate Mills	20.9900	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,760,082,000	\$1,760,082,000
d. Assessed Value	\$1,819,695,150	\$1,819,695,150
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$37,845,166	\$37,845,166
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$37,845,166	\$37,845,166
(f Total * g)		
i. Base Mills Subject to Index	20.9900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.92086%	95.92086%
k. Tax Levy Needed	\$39,760,339	\$39,760,339
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	21.8500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$39,760,339	\$39,760,339
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$38,677,718
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$37,100,000
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$37,100,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,082,621</u>	
Total Approx. Tax Revenue:	\$38,182,621	
Approx. Tax Levy for Tax Rate Calculation:	\$39,760,339	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	21.8505	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$39,761,249	\$39,761,249
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$9,113.00	
Number of Homestead/Farmstead Properties	5437	5437
Median Assessed Value of Homestead Properties		\$171,400

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$37,100,000
Amount of Tax Relief for Homestead Exclusions	<u>\$1,082,621</u>
Total Approx. Tax Revenue:	\$38,182,621
Approx. Tax Levy for Tax Rate Calculation:	\$39,760,339
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,082,621	Lowering RE Tax Rate	\$0	\$1,082,621
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,082,621

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 103024603 Hampton Township SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/13/2023 11:25:03 AM				Page - 1 of 1			
<u>CODE</u>							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	1,819,695,150	21.8500	39,760,339			95.92086%	
Totals:	1,819,695,150		39,760,339	- 1,082,621	= 38,677,718	X 95.92086%	= 37,100,000
				<u>Rate</u>			<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00			0
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			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments						0	0
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	950,000,000	4,750,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	95,000,000	475,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments						1,045,000,000	5,225,000
Total Act 511, Current Taxes							5,225,000
Act 511 Tax Limit -->				1,760,082,000	X	12	21,120,984
				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>									
	Allegheny	20.9900	21.8500	4.10%	Yes	4.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

LEA : 103024603 Hampton Township SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	27,780,230
1200 Special Programs - Elementary / Secondary	6,628,074
1300 Vocational Education	868,402
1400 Other Instructional Programs - Elementary / Secondary	21,800
Total Instruction	\$35,298,506
2000 Support Services	
2100 Support Services - Students	2,362,539
2200 Support Services - Instructional Staff	1,346,254
2300 Support Services - Administration	4,350,942
2400 Support Services - Pupil Health	600,073
2500 Support Services - Business	451,608
2600 Operation and Maintenance of Plant Services	5,686,615
2700 Student Transportation Services	2,947,036
2800 Support Services - Central	1,226,225
2900 Other Support Services	51,645
Total Support Services	\$19,022,937
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,491,068
Total Operation of Non-Instructional Services	\$1,491,068
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	25,000
5200 Interfund Transfers - Out	5,439,378
5900 Budgetary Reserve	115,000
Total Other Expenditures and Financing Uses	\$5,579,378
Total Estimated Expenditures and Other Financing Uses	\$61,391,889

LEA : 103024603 Hampton Township SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,745,486
200 Personnel Services - Employee Benefits	9,384,319
300 Purchased Professional and Technical Services	165,676
400 Purchased Property Services	98,692
500 Other Purchased Services	336,180
600 Supplies	667,097
700 Property	376,066
800 Other Objects	6,714
Total Regular Programs - Elementary / Secondary	\$27,780,230
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,134,505
200 Personnel Services - Employee Benefits	1,746,414
300 Purchased Professional and Technical Services	585,387
500 Other Purchased Services	1,106,730
600 Supplies	55,038
Total Special Programs - Elementary / Secondary	\$6,628,074
1300 <u>Vocational Education</u>	
500 Other Purchased Services	868,402
Total Vocational Education	\$868,402
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,000
200 Personnel Services - Employee Benefits	7,800
Total Other Instructional Programs - Elementary / Secondary	\$21,800
Total Instruction	\$35,298,506
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,397,377
200 Personnel Services - Employee Benefits	779,727
300 Purchased Professional and Technical Services	55,385
500 Other Purchased Services	180
600 Supplies	128,925
800 Other Objects	945
Total Support Services - Students	\$2,362,539
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	716,029
200 Personnel Services - Employee Benefits	371,970
300 Purchased Professional and Technical Services	72,981
400 Purchased Property Services	2,700
500 Other Purchased Services	14,100
600 Supplies	168,474
Total Support Services - Instructional Staff	\$1,346,254

LEA : 103024603 Hampton Township SD

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<u>Description</u>		<u>Amount</u>
2300 <u>Support Services - Administration</u>		
100 Personnel Services - Salaries		2,348,255
200 Personnel Services - Employee Benefits		1,314,822
300 Purchased Professional and Technical Services		485,800
400 Purchased Property Services		3,000
500 Other Purchased Services		102,699
600 Supplies		45,388
700 Property		270
800 Other Objects		50,708
Total Support Services - Administration		\$4,350,942
2400 <u>Support Services - Pupil Health</u>		
100 Personnel Services - Salaries		370,006
200 Personnel Services - Employee Benefits		206,154
300 Purchased Professional and Technical Services		12,750
400 Purchased Property Services		300
500 Other Purchased Services		678
600 Supplies		10,185
Total Support Services - Pupil Health		\$600,073
2500 <u>Support Services - Business</u>		
100 Personnel Services - Salaries		272,653
200 Personnel Services - Employee Benefits		152,305
300 Purchased Professional and Technical Services		12,900
400 Purchased Property Services		2,000
500 Other Purchased Services		2,500
600 Supplies		7,750
800 Other Objects		1,500
Total Support Services - Business		\$451,608
2600 <u>Operation and Maintenance of Plant Services</u>		
100 Personnel Services - Salaries		2,492,268
200 Personnel Services - Employee Benefits		1,388,956
400 Purchased Property Services		365,941
500 Other Purchased Services		266,891
600 Supplies		1,035,000
700 Property		137,559
Total Operation and Maintenance of Plant Services		\$5,686,615
2700 <u>Student Transportation Services</u>		
100 Personnel Services - Salaries		37,858
200 Personnel Services - Employee Benefits		21,093
300 Purchased Professional and Technical Services		8,500
500 Other Purchased Services		2,879,585
Total Student Transportation Services		\$2,947,036
2800 <u>Support Services - Central</u>		
100 Personnel Services - Salaries		561,500
200 Personnel Services - Employee Benefits		313,345
300 Purchased Professional and Technical Services		72,650

LEA : 103024603 Hampton Township SD

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	86,156
500 Other Purchased Services	58,264
600 Supplies	134,310
Total Support Services - Central	\$1,226,225
2900 <u>Other Support Services</u>	
500 Other Purchased Services	51,645
Total Other Support Services	\$51,645
Total Support Services	\$19,022,937
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	785,331
200 Personnel Services - Employee Benefits	319,152
300 Purchased Professional and Technical Services	29,100
400 Purchased Property Services	17,750
500 Other Purchased Services	173,830
600 Supplies	147,505
800 Other Objects	18,400
Total Student Activities	\$1,491,068
Total Operation of Non-Instructional Services	\$1,491,068
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	25,000
Total Debt Service / Other Expenditures and Financing Uses	\$25,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	5,439,378
Total Interfund Transfers - Out	\$5,439,378
5900 <u>Budgetary Reserve</u>	
800 Other Objects	115,000
Total Budgetary Reserve	\$115,000
Total Other Expenditures and Financing Uses	\$5,579,378
TOTAL EXPENDITURES	\$61,391,889

LEA : 103024603 Hampton Township SD

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	11,271,400	10,521,400
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	2,225,000	275,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	145,000	145,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$14,141,400	\$11,441,400

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		

LEA : 103024603 Hampton Township SD

<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	\$14,141,400	\$11,441,400

LEA : 103024603 Hampton Township SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	57,241,303	54,975,773
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	964,622	964,622
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,428,002	5,428,002
0599 Other Noncurrent Liabilities		
Total General Fund	\$63,633,927	\$61,368,397
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		

<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		

<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		

<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	\$63,633,927	\$61,368,397

<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	\$63,633,927	\$61,368,397

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	594,000
0840 Assigned Fund Balance	11,148
0850 Unassigned Fund Balance	4,205,009
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,810,157
5900 Budgetary Reserve	115,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,925,157