

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/01/2023



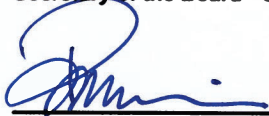
President of the Board - Original Signature Required

6-1-23
Date



Secretary of the Board - Original Signature Required

6-1-23
Date



Chief School Administrator - Original Signature Required

6-1-23
Date

Gerard F Muth

Contact Person

(412)318-1022

Extn :

Telephone

Extension

muthg@nhsd.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : North Hills SD	COUNTY : Allegheny	AUN : 103026902
-------------------------------------	-----------------------	--------------------

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	\$96224003
Ending Unassigned Fund Balance	\$4875513
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.06%

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 6/5/23
---	----------------

DUE DATE: AUGUST 15, 2023

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

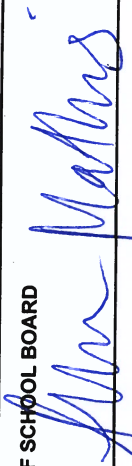
24 PS 6-687(a)(1)

(03/2006)

School District Name : North Hills SD	County : Allegheny	AUN Number : 103026902
--	-----------------------	---------------------------

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 4-27-23
---	-----------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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 unassigned fund balance is below the 8% ceiling and remains at a level recognized as fiscally prudent.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance represents assignment for Other Post - Employment Benefit Liabilities of \$5,920,656 and \$1,851,698 for leveling the impact of future PSERS rate increases.

<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	440,666	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	7,782,354	
0850 Unassigned Fund Balance	4,875,513	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$12,657,867</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	69,624,521	
7000 Revenue from State Sources	24,772,982	
8000 Revenue from Federal Sources	1,826,500	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$96,224,003</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$108,881,870</u>

LEA : 103026902 North Hills SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	53,863,879
6112 Interim Real Estate Taxes	330,000
6113 Public Utility Realty Taxes	60,500
6114 Payments in Lieu of Current Taxes - State / Local	44,000
6140 Current Act 511 Taxes - Flat Rate Assessments	74,000
6150 Current Act 511 Taxes - Proportional Assessments	9,998,200
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,025,000
6500 Earnings on Investments	1,965,000
6700 Revenues from LEA Activities	132,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	756,000
6910 Rentals	21,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	22,000
6990 Refunds and Other Miscellaneous Revenue	322,942
REVENUE FROM LOCAL SOURCES	\$69,624,521
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,897,368
7112 Basic Education Funding-Social Security	1,595,668
7271 Special Education funds for School-Aged Pupils	3,103,112
7311 Pupil Transportation Subsidy	1,215,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	221,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	610,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	89,000
7340 State Property Tax Reduction Allocation	1,804,576
7505 Ready to Learn Block Grant	393,030
7820 State Share of Retirement Contributions	6,844,228
REVENUE FROM STATE SOURCES	\$24,772,982
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	522,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	94,413
8516 Title III - Language Instruction for English Learners and Immigrant Students	4,000
8517 Title IV - 21st Century Schools	31,087
8755 ARP ESSER Emergency Relief for Other Educational Entities	1,100,000

LEA : 103026902 North Hills SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	72,500
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500
REVENUE FROM FEDERAL SOURCES	\$1,826,500
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	96,224,003

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$53,863,879	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,804,576</u>	
Total Approx. Tax Revenue:	\$55,668,455	
Approx. Tax Levy for Tax Rate Calculation:	\$58,623,014	
	Allegheny	Total

2022-23 Data		
a. Assessed Value	\$2,973,917,067	\$2,973,917,067
b. Real Estate Mills	19.7000	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$2,877,228,333	\$2,877,228,333
d. Assessed Value	\$2,975,787,525	\$2,975,787,525
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$58,586,166	\$58,586,166
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$58,586,166	\$58,586,166
(f Total * g)		
i. Base Mills Subject to Index	19.7000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.80000%	94.80000%
k. Tax Levy Needed	\$58,623,014	\$58,623,014
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	19.7000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$58,623,014	\$58,623,014
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$56,818,438
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$53,863,879
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$53,863,879	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,804,576</u>	
Total Approx. Tax Revenue:	\$55,668,455	
Approx. Tax Levy for Tax Rate Calculation:	\$58,623,014	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.6456	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$61,436,919	\$61,436,919
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	\$8,255.33	
Number of Homestead/Farmstead Properties	11096	11096
Median Assessed Value of Homestead Properties		\$136,900

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$53,863,879
Amount of Tax Relief for Homestead Exclusions	<u>\$1,804,576</u>
Total Approx. Tax Revenue:	\$55,668,455
Approx. Tax Levy for Tax Rate Calculation:	\$58,623,014
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,804,576	Lowering RE Tax Rate	\$0	\$1,804,576
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,804,576

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>		
Allegheny	2,975,787,525	19.7000	58,623,014				94.80000%		
Totals:				2,975,787,525	58,623,014	-	1,804,576	=	56,818,438 X 94.80000% = 53,863,879
				<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			\$5.00	\$0.00	74,000	74,000		
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						74,000	74,000		
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			0.500%	0.000%	8,078,200	8,078,200		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	570,000	570,000		
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0		
6155	Current Act 511 Business Privilege Taxes			1.0000	0.000	450,000	425,000		
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0		
6157	Current Act 511 Mercantile Taxes			1.5000	0.000	950,000	925,000		
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0		
Total Current Act 511 Taxes – Proportional Assessments						10,048,200	9,998,200		
Total Act 511, Current Taxes							10,072,200		
Act 511 Tax Limit -->					2,877,228,333 X	12	34,526,740		
					Market Value	Mills	(511 Limit)		

LEA : 103026902 North Hills SD

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	19.7000	19.7000	0.00%	Yes	4.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6155	Current Act 511 Business Privilege Taxes	1.0000	1.0000	0.00%	Yes	4.8%				
6157	Current Act 511 Mercantile Taxes	1.5000	1.5000	0.00%	Yes	4.8%				

LEA : 103026902 North Hills SD

Printed 6/5/2023 10:25:01 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	45,899,893
1200 Special Programs - Elementary / Secondary	11,877,693
1300 Vocational Education	1,131,504
1400 Other Instructional Programs - Elementary / Secondary	1,006,328
1500 Nonpublic School Programs	13,798
Total Instruction	\$59,929,216
2000 Support Services	
2100 Support Services - Students	3,385,564
2200 Support Services - Instructional Staff	1,734,586
2300 Support Services - Administration	4,663,960
2400 Support Services - Pupil Health	946,981
2500 Support Services - Business	675,962
2600 Operation and Maintenance of Plant Services	7,922,616
2700 Student Transportation Services	4,074,888
2800 Support Services - Central	1,895,273
2900 Other Support Services	100,000
Total Support Services	\$25,399,830
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,572,406
3300 Community Services	8,123
Total Operation of Non-Instructional Services	\$1,580,529
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,314,428
Total Other Expenditures and Financing Uses	\$9,314,428
Total Estimated Expenditures and Other Financing Uses	\$96,224,003

LEA : 103026902 North Hills SD

Printed 6/5/2023 10:25:01 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	25,981,862
200 Personnel Services - Employee Benefits	16,407,712
300 Purchased Professional and Technical Services	3,750
400 Purchased Property Services	61,200
500 Other Purchased Services	1,412,155
600 Supplies	1,489,621
700 Property	526,693
800 Other Objects	16,900
Total Regular Programs - Elementary / Secondary	\$45,899,893
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,337,159
200 Personnel Services - Employee Benefits	3,523,754
300 Purchased Professional and Technical Services	374,099
500 Other Purchased Services	2,623,831
600 Supplies	18,200
800 Other Objects	650
Total Special Programs - Elementary / Secondary	\$11,877,693
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,131,504
Total Vocational Education	\$1,131,504
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	374,890
200 Personnel Services - Employee Benefits	159,139
300 Purchased Professional and Technical Services	440,276
600 Supplies	11,823
800 Other Objects	20,200
Total Other Instructional Programs - Elementary / Secondary	\$1,006,328
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	13,798
Total Nonpublic School Programs	\$13,798
Total Instruction	\$59,929,216
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,009,855
200 Personnel Services - Employee Benefits	1,297,034
300 Purchased Professional and Technical Services	12,600
500 Other Purchased Services	8,551
600 Supplies	56,724
800 Other Objects	800
Total Support Services - Students	\$3,385,564
2200 <u>Support Services - Instructional Staff</u>	

LEA : 103026902 North Hills SD

Printed 6/5/2023 10:25:01 AM

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,034,312
200 Personnel Services - Employee Benefits	576,676
300 Purchased Professional and Technical Services	10,915
500 Other Purchased Services	10,025
600 Supplies	87,888
800 Other Objects	14,770
Total Support Services - Instructional Staff	\$1,734,586
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,459,980
200 Personnel Services - Employee Benefits	1,456,190
300 Purchased Professional and Technical Services	501,700
500 Other Purchased Services	95,020
600 Supplies	77,570
800 Other Objects	73,500
Total Support Services - Administration	\$4,663,960
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	444,093
200 Personnel Services - Employee Benefits	287,363
300 Purchased Professional and Technical Services	200,800
400 Purchased Property Services	400
500 Other Purchased Services	1,300
600 Supplies	13,025
Total Support Services - Pupil Health	\$946,981
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	358,357
200 Personnel Services - Employee Benefits	218,805
300 Purchased Professional and Technical Services	39,200
400 Purchased Property Services	15,000
500 Other Purchased Services	500
600 Supplies	44,100
Total Support Services - Business	\$675,962
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,983,730
200 Personnel Services - Employee Benefits	1,918,339
300 Purchased Professional and Technical Services	22,632
400 Purchased Property Services	537,124
500 Other Purchased Services	340,633
600 Supplies	2,119,758
800 Other Objects	400
Total Operation and Maintenance of Plant Services	\$7,922,616
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	38,752
200 Personnel Services - Employee Benefits	24,824
500 Other Purchased Services	3,999,312
600 Supplies	12,000

LEA : 103026902 North Hills SD

Printed 6/5/2023 10:25:01 AM

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$4,074,888
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	175,489
200 Personnel Services - Employee Benefits	94,611
300 Purchased Professional and Technical Services	900,146
400 Purchased Property Services	82,700
500 Other Purchased Services	63,200
600 Supplies	72,396
700 Property	497,551
800 Other Objects	9,180
Total Support Services - Central	\$1,895,273
2900 <u>Other Support Services</u>	
500 Other Purchased Services	100,000
Total Other Support Services	\$100,000
Total Support Services	\$25,399,830
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	681,905
200 Personnel Services - Employee Benefits	294,036
300 Purchased Professional and Technical Services	49,500
400 Purchased Property Services	25,000
500 Other Purchased Services	249,475
600 Supplies	247,310
800 Other Objects	25,180
Total Student Activities	\$1,572,406
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,123
600 Supplies	1,000
Total Community Services	\$8,123
Total Operation of Non-Instructional Services	\$1,580,529
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,278,709
900 Other Uses of Funds	6,035,719
Total Debt Service / Other Expenditures and Financing Uses	\$9,314,428
Total Other Expenditures and Financing Uses	\$9,314,428
TOTAL EXPENDITURES	\$96,224,003

LEA : 103026902 North Hills SD

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	12,000,000	9,000,000
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		
Other Capital Projects Fund		6,000,000
Debt Service Fund	5	5
Food Service / Cafeteria Operations Fund	500	500
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 Cash and Short-Term Investments	\$12,000,505	\$15,000,505

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 : 103026902 North Hills SD

Printed 6/5/2023 10:25:02 AM

<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	\$12,000,505	\$15,000,505

LEA : 103026902 North Hills SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	35,068,241	90,100,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	237,967	
0540 Accumulated Compensated Absences	2,303,000	2,363,000
0550 Authority Lease Obligations	1,516,848	1,263,503
0560 Other Post-Employment Benefits (OPEB)	6,130,000	6,270,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$45,256,056	\$99,996,503
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	\$45,256,056	\$99,996,503

LEA : 103026902 North Hills SD

<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	\$45,256,056	\$99,996,503

Account Description	Amounts
0810 Nonspendable Fund Balance	440,666
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,782,354
0850 Unassigned Fund Balance	4,875,513
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,657,867
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$13,098,533