


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

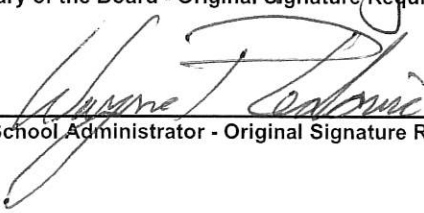
6/28/2023



Secretary of the Board - Original Signature Required

Date

6/28/2023



Chief School Administrator - Original Signature Required

Date

6/28/2023

Chelsea Campolongo

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Extn :1006

Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : South Park SD	COUNTY : Allegheny	AUN : 103028753
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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	\$41566934
Ending Unassigned Fund Balance	\$3325355
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.00%

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

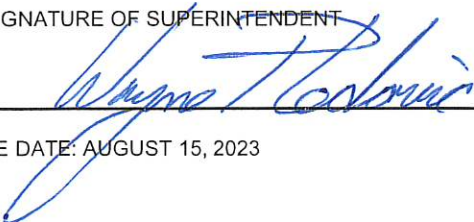
Yes

☐

No

☒

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-28-2023
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : South Park SD	County : Allegheny	AUN Number : 103028753
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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 6/28/2023
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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>
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.	Unassigned Fund Balance equal to or less than state recommended 8%.
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 are assigned for Capital Project expenses and future retirement and health benefit costs stabilizations.

<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	44,577	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	4,936,779	
0850 Unassigned Fund Balance	3,253,108	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$8,189,887</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	25,648,285	
7000 Revenue from State Sources	14,549,802	
8000 Revenue from Federal Sources	1,109,108	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$41,307,195</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$49,497,082</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	20,819,715
6112 Interim Real Estate Taxes	190,000
6113 Public Utility Realty Taxes	21,822
6120 Current Per Capita Taxes, Section 679	36,500
6140 Current Act 511 Taxes - Flat Rate Assessments	50,525
6150 Current Act 511 Taxes - Proportional Assessments	2,903,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	579,000
6500 Earnings on Investments	550,000
6700 Revenues from LEA Activities	46,775
6800 Revenues from Intermediary Sources / Pass-Through Funds	311,148
6910 Rentals	16,800
6990 Refunds and Other Miscellaneous Revenue	123,000
REVENUE FROM LOCAL SOURCES	\$25,648,285
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,089,955
7271 Special Education funds for School-Aged Pupils	1,458,092
7311 Pupil Transportation Subsidy	550,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	27,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	508,130
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,000
7340 State Property Tax Reduction Allocation	1,096,503
7505 Ready to Learn Block Grant	308,092
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	75,000
7810 State Share of Social Security and Medicare Taxes	602,336
7820 State Share of Retirement Contributions	2,801,694
REVENUE FROM STATE SOURCES	\$14,549,802
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	264,720
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	44,294
8517 Title IV - 21st Century Schools	19,040
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	510,771
8751 ARP ESSER Learning Loss	10,395
8752 ARP ESSER Summer Programs	10,395
8753 ARP ESSER Afterschool Programs	10,395

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	233,098
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,000
REVENUE FROM FEDERAL SOURCES	\$1,109,108
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	41,307,195

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$20,819,715	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,096,503</u>	
Total Approx. Tax Revenue:	\$21,916,218	
Approx. Tax Levy for Tax Rate Calculation:	\$23,011,992	
	Allegheny	Total

2022-23 Data		
a. Assessed Value	\$830,809,450	\$830,809,450
b. Real Estate Mills	25.9600	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$790,207,694	\$790,207,694
d. Assessed Value	\$848,212,000	\$848,212,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$21,567,813	\$21,567,813
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$21,567,813	\$21,567,813
(f Total * g)		
i. Base Mills Subject to Index	25.9600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$23,011,992	\$23,011,992
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	27.1300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$23,011,992	\$23,011,992
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,915,489
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$20,819,715
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$20,819,715	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,096,503</u>	
Total Approx. Tax Revenue:	\$21,916,218	
Approx. Tax Levy for Tax Rate Calculation:	\$23,011,992	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.3618	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$23,208,607	\$23,208,607
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	\$9,889.00	
Number of Homestead/Farmstead Properties	4087	4087
Median Assessed Value of Homestead Properties		\$140,700

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$20,819,715	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,096,503</u>	
Total Approx. Tax Revenue:	\$21,916,218	
Approx. Tax Levy for Tax Rate Calculation:	\$23,011,992	
	Allegheny	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,096,503	Lowering RE Tax Rate	\$0	\$1,096,503
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,096,503

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Allegheny	848,212,000	27.1300	23,011,992			95.00000%		
Totals:	848,212,000		23,011,992	-	1,096,503	=	21,915,489	X
							95.00000%	=
								20,819,715

		<u>Rate</u>			<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>	\$5.00			36,500
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes	\$5.00	\$0.00	36,500	36,500
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$10.00	\$0.00	14,025	14,025
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				50,525	50,525
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%	2,500,000	2,500,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	383,000	383,000
6154	Current Act 511 Amusement Taxes	5.000%	0.000%	20,000	20,000
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				2,903,000	2,903,000
Total Act 511, Current Taxes					2,953,525

Act 511 Tax Limit -->	790,207,694 X	12	9,482,492
	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> Allegheny	25.9600	27.1300	4.51%	Yes	5.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.4%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.4%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	5.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	5.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,796,087
1200 Special Programs - Elementary / Secondary	6,282,762
1300 Vocational Education	864,451
1400 Other Instructional Programs - Elementary / Secondary	37,046
1700 Higher Education Programs for Secondary Students	18,300
Total Instruction	\$22,998,646
2000 Support Services	
2100 Support Services - Students	1,518,254
2200 Support Services - Instructional Staff	1,448,563
2300 Support Services - Administration	2,322,593
2400 Support Services - Pupil Health	372,072
2500 Support Services - Business	510,146
2600 Operation and Maintenance of Plant Services	3,806,302
2700 Student Transportation Services	1,703,172
2900 Other Support Services	25,500
Total Support Services	\$11,706,602
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,254,146
3300 Community Services	2,000
Total Operation of Non-Instructional Services	\$1,256,146
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	11,549
Total Facilities Acquisition, Construction and Improvement Services	\$11,549
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,593,991
Total Other Expenditures and Financing Uses	\$5,593,991
Total Estimated Expenditures and Other Financing Uses	\$41,566,934

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		8,818,794
200 Personnel Services - Employee Benefits		5,808,133
300 Purchased Professional and Technical Services		135,455
400 Purchased Property Services		8,318
500 Other Purchased Services		414,310
600 Supplies		459,180
700 Property		144,406
800 Other Objects		7,491
Total Regular Programs - Elementary / Secondary		\$15,796,087
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		1,848,913
200 Personnel Services - Employee Benefits		1,469,201
300 Purchased Professional and Technical Services		1,216,354
500 Other Purchased Services		1,679,142
600 Supplies		69,152
Total Special Programs - Elementary / Secondary		\$6,282,762
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		169,951
200 Personnel Services - Employee Benefits		90,593
500 Other Purchased Services		586,407
600 Supplies		17,335
700 Property		165
Total Vocational Education		\$864,451
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		13,985
200 Personnel Services - Employee Benefits		6,015
300 Purchased Professional and Technical Services		2,700
500 Other Purchased Services		421
600 Supplies		13,925
Total Other Instructional Programs - Elementary / Secondary		\$37,046
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		18,300
Total Higher Education Programs for Secondary Students		\$18,300
Total Instruction		\$22,998,646
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		840,208
200 Personnel Services - Employee Benefits		565,493
300 Purchased Professional and Technical Services		56,165
400 Purchased Property Services		10,478
500 Other Purchased Services		3,356
600 Supplies		41,328

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,226
Total Support Services - Students	\$1,518,254
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	729,758
200 Personnel Services - Employee Benefits	465,280
300 Purchased Professional and Technical Services	186,329
500 Other Purchased Services	5,783
600 Supplies	60,213
800 Other Objects	1,200
Total Support Services - Instructional Staff	\$1,448,563
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,111,175
200 Personnel Services - Employee Benefits	704,013
300 Purchased Professional and Technical Services	213,720
400 Purchased Property Services	35,014
500 Other Purchased Services	18,245
600 Supplies	38,106
700 Property	17,550
800 Other Objects	184,770
Total Support Services - Administration	\$2,322,593
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	241,016
200 Personnel Services - Employee Benefits	122,245
300 Purchased Professional and Technical Services	1,831
400 Purchased Property Services	280
500 Other Purchased Services	700
600 Supplies	6,000
Total Support Services - Pupil Health	\$372,072
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	267,607
200 Personnel Services - Employee Benefits	190,532
300 Purchased Professional and Technical Services	11,860
500 Other Purchased Services	4,082
600 Supplies	3,015
800 Other Objects	33,050
Total Support Services - Business	\$510,146
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,322,013
200 Personnel Services - Employee Benefits	937,010
300 Purchased Professional and Technical Services	15,426
400 Purchased Property Services	363,473
500 Other Purchased Services	182,734
600 Supplies	947,571
700 Property	34,905
800 Other Objects	3,170

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$3,806,302
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,703,172
Total Student Transportation Services	\$1,703,172
2900 <u>Other Support Services</u>	
500 Other Purchased Services	25,000
600 Supplies	500
Total Other Support Services	\$25,500
Total Support Services	\$11,706,602
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	567,816
200 Personnel Services - Employee Benefits	254,479
300 Purchased Professional and Technical Services	99,505
400 Purchased Property Services	40,402
500 Other Purchased Services	131,544
600 Supplies	85,462
700 Property	66,613
800 Other Objects	8,325
Total Student Activities	\$1,254,146
3300 <u>Community Services</u>	
600 Supplies	2,000
Total Community Services	\$2,000
Total Operation of Non-Instructional Services	\$1,256,146
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	11,549
Total Facilities Acquisition, Construction and Improvement Services	\$11,549
Total Facilities Acquisition, Construction and Improvement Services	\$11,549
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,641,055
900 Other Uses of Funds	2,952,936
Total Debt Service / Other Expenditures and Financing Uses	\$5,593,991
Total Other Expenditures and Financing Uses	\$5,593,991
TOTAL EXPENDITURES	\$41,566,934

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	11,784,885	11,284,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,198,628	1,248,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	15,998,324	5,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	405,121	385,760
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	86,263	87,205
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$29,473,221	\$18,004,965

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$29,473,221	\$18,004,965

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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	74,725,000	71,772,064
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 General Fund	\$74,725,000	\$71,772,064
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		

<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	\$74,725,000	\$71,772,064

LEA : 103028753 South Park 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	\$74,725,000	\$71,772,064

Account Description	Amounts
0810 Nonspendable Fund Balance	44,577
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,604,793
0850 Unassigned Fund Balance	3,325,355
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,930,148
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,974,725