FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

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

Jill Z. Hamm — President of the Board - Original Signature Required — Date: 6/12/23

Secretary of the Board - Original Signature Required — Date: 6/12/2023

Chief School Administrator - Original Signature Required — Date: 6/12/2023

Tammi Kinzel
Contact Person

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

24 PS 6-688

(10/2010)

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

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 [x]

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 [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE
[signature]	6/12/2023

DUE DATE: AUGUST 15, 2023

Val Number	Description	Justification
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.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
9810 Nonspendable Fund Balance		
9820 Restricted Fund Balance		
9830 Committed Fund Balance	994,000	
9840 Assigned Fund Balance	11,148	
9850 Unassigned Fund Balance	4,205,009	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		$5,210,157
Estimated Revenues And Other Financing Sources		
5000 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		$60,991,889
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		$66,202,046

		Amount
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**

	Amount
)THER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
)THER FINANCING SOURCES	**$1,000**
OTAL ESTIMATED REVENUES AND OTHER SOURCES	**60,991,889**

ct 1 Index (current): 4.1%
alculation Method: Rate

pprox. Tax Revenue from RE Taxes:	$37,100,000
mount of Tax Relief for Homestead Exclusions	$1,082,621
otal Approx. Tax Revenue:	$38,182,621
pprox. Tax Levy for Tax Rate Calculation:	$39,760,339

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

ct 1 Index (current): 4.1%
alculation Method:

	Rate	
pprox. Tax Revenue from RE Taxes:	$37,100,000	
mount of Tax Relief for Homestead Exclusions	$1,082,621	
otal Approx. Tax Revenue:	$38,182,621	
pprox. 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
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

IV.

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	$9,113.00	
Number of Homestead/Farmstead Properties	5437	5437
Median Assessed Value of Homestead Properties		$171,400

V.

ct 1 Index (current): 4.1%

alculation Method:	Rate
pprox. Tax Revenue from RE Taxes:	$37,100,000
mount of Tax Relief for Homestead Exclusions	$1,082,621
otal Approx. Tax Revenue:	$38,182,621
pprox. 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**

Local Education Agency Tax Data
REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511

CODE

3111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
llegheny	1,819,695,150	21.8500	39,760,339			95.92086%	
otals:	**1,819,695,150**		**39,760,339**	- 1,082,621	= 38,677,718	X 95.92086%	= 37,100,000

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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: 2022-23 (Rebalanced)	Tax Rate Charged in: 2023-24	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2022-23 (Rebalanced)	Additional Tax Rate Charged in: 2023-24	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Allegheny	20.9900	21.8500	4.10%	Yes	4.1%				
	Current Act 511 Taxes – Proportional Assessments									
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%				

Description	Amount
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**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
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 Special Programs - Elementary / Secondary	
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 Vocational Education	
500 Other Purchased Services	868,402
Total Vocational Education	**$868,402**
1400 Other Instructional Programs - Elementary / Secondary	
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 Support Services - Students	
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 Support Services - Instructional Staff	
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**

Description	Amount
2300 Support Services - Administration	
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 Support Services - Pupil Health	
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 Support Services - Business	
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 Operation and Maintenance of Plant Services	
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 Student Transportation Services	
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 Support Services - Central	
100 Personnel Services - Salaries	561,500
200 Personnel Services - Employee Benefits	313,345
300 Purchased Professional and Technical Services	72,650

Description	Amount
400 Purchased Property Services	86,156
500 Other Purchased Services	58,264
600 Supplies	134,310
Total Support Services - Central	**$1,226,225**
2900 Other Support Services	
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 Student Activities	
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 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	25,000
Total Debt Service / Other Expenditures and Financing Uses	**$25,000**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	5,439,378
Total Interfund Transfers - Out	**$5,439,378**
5900 Budgetary Reserve	
800 Other Objects	115,000
Total Budgetary Reserve	**$115,000**
Total Other Expenditures and Financing Uses	**$5,579,378**
TOTAL EXPENDITURES	**$61,391,889**

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		

.ong-Term Investments	06/30/2023 Estimate	06/30/2024 Projection
Permanent Fund		
'otal Long-Term Investments		
'OTAL CASH AND INVESTMENTS	**$14,141,400**	**$11,441,400**

ong-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
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		

ong-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
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		

ong-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
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		

ong-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
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		

ong-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
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**

Short-Term Payables	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		
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**