

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/19/2023



President of the Board - Original Signature Required

Cynthia A. Sunday

Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Michele Zimmerman

Contact Person

miczim@hasdhawks.org

Email Address

6/20/23

Date

6/20/23

Date

6/20/23

Date

(610)562-2241

Telephone

Extn :1746

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Hamburg Area SD	COUNTY : Berkshire	AUN : 114063503
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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	\$54289724
Ending Unassigned Fund Balance	\$3599832
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.63%

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 6/20/23
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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 : Hamburg Area SD	County : Berks	AUN Number : 114063503
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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>
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$175,882.00 Function 2400, Object 200: \$205,669.00	A nurse at the top of the salary scale is retiring and we're not replacing her so salaries decreased by \$50,000.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve included for emergency or unplanned expenditures.
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.	Reserved for emergencies.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Reserved for HRA payments.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Reserved for future building improvement projects.

<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	2,350	
0830 Committed Fund Balance	68,803	
0840 Assigned Fund Balance	14,719,438	
0850 Unassigned Fund Balance	3,329,138	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$18,117,379</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	32,035,736	
7000 Revenue from State Sources	16,603,335	
8000 Revenue from Federal Sources	3,313,307	
9000 Other Financing Sources	3,500	
Total Estimated Revenues And Other Financing Sources		<u>\$51,955,878</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$70,073,257</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	26,662,468
6112 Interim Real Estate Taxes	250,000
6113 Public Utility Realty Taxes	29,000
6114 Payments in Lieu of Current Taxes - State / Local	11,770
6150 Current Act 511 Taxes - Proportional Assessments	3,275,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	700,000
6500 Earnings on Investments	460,000
6700 Revenues from LEA Activities	79,940
6800 Revenues from Intermediary Sources / Pass-Through Funds	375,000
6910 Rentals	75,000
6920 Contributions and Donations from Private Sources	40,000
6990 Refunds and Other Miscellaneous Revenue	77,558
REVENUE FROM LOCAL SOURCES	\$32,035,736
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,968,563
7160 Tuition for Orphans Subsidy	90,000
7271 Special Education funds for School-Aged Pupils	1,756,343
7311 Pupil Transportation Subsidy	900,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	331,231
7330 Health Services (Medical, Dental, Nurse, Act 25)	38,000
7340 State Property Tax Reduction Allocation	1,044,251
7501 PA Accountability Grants	338,158
7810 State Share of Social Security and Medicare Taxes	759,819
7820 State Share of Retirement Contributions	3,376,970
REVENUE FROM STATE SOURCES	\$16,603,335
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	422,643
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	60,887
8517 Title IV - 21st Century Schools	32,024
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	194,458
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,581,452
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	21,843
REVENUE FROM FEDERAL SOURCES	\$3,313,307

	<u>Amount</u>
OTHER FINANCING SOURCES	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	3,500
OTHER FINANCING SOURCES	\$3,500
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	51,955,878

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$26,662,468	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,044,450</u>	
Total Approx. Tax Revenue:	\$27,706,918	
Approx. Tax Levy for Tax Rate Calculation:	\$29,993,927	
	Berks	Total

2022-23 Data		
a. Assessed Value	\$1,072,196,300	\$1,072,196,300
b. Real Estate Mills	26.9600	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,612,319,049	\$1,612,319,049
d. Assessed Value	\$1,112,534,400	\$1,112,534,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$28,906,412	\$28,906,412
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$28,906,412	\$28,906,412
(f Total * g)		
i. Base Mills Subject to Index	26.9600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.10000%	92.10000%
k. Tax Levy Needed	\$29,993,927	\$29,993,927
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	26.9600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$29,993,927	\$29,993,927
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$28,949,477
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$26,662,468
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$26,662,468	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,044,450</u>	
Total Approx. Tax Revenue:	\$27,706,918	
Approx. Tax Levy for Tax Rate Calculation:	\$29,993,927	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	28.3080	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$31,493,624	\$31,493,624
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	\$9,272.00	
Number of Homestead/Farmstead Properties	4193	4193
Median Assessed Value of Homestead Properties		\$94,000

Act 1 Index (current): 5.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$26,662,468
Amount of Tax Relief for Homestead Exclusions	<u>\$1,044,450</u>
Total Approx. Tax Revenue:	\$27,706,918
Approx. Tax Levy for Tax Rate Calculation:	\$29,993,927
	Berks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,044,251	Lowering RE Tax Rate	\$0	\$1,044,251
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$199			\$199
Amount of Tax Relief from State/Local Sources				\$1,044,450

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>		
Berks	1,112,534,400	26.9600	29,993,927			92.10000%		
Totals:	1,112,534,400		29,993,927	-	1,044,450 =	28,949,477 X	92.10000% = 26,662,468	
				<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%	2,675,000	2,675,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	600,000	600,000	
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						3,275,000	3,275,000	
Total Act 511, Current Taxes							3,275,000	
				Act 511 Tax Limit -->	1,612,319,049 X	12	19,347,829	
					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>									
	Berks	26.9600	26.9600	0.00%	Yes	5.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,387,590
1200 Special Programs - Elementary / Secondary	9,644,759
1300 Vocational Education	865,381
1400 Other Instructional Programs - Elementary / Secondary	97,000
1500 Nonpublic School Programs	2,500
1700 Higher Education Programs for Secondary Students	5,000
Total Instruction	\$31,002,230
2000 Support Services	
2100 Support Services - Students	1,936,591
2200 Support Services - Instructional Staff	1,183,779
2300 Support Services - Administration	2,139,363
2400 Support Services - Pupil Health	397,326
2500 Support Services - Business	694,645
2600 Operation and Maintenance of Plant Services	4,535,407
2700 Student Transportation Services	2,480,731
2800 Support Services - Central	1,634,179
2900 Other Support Services	34,193
Total Support Services	\$15,036,214
3000 Operation of Non-Instructional Services	
3200 Student Activities	960,072
3300 Community Services	45,200
Total Operation of Non-Instructional Services	\$1,005,272
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,164,556
5200 Interfund Transfers - Out	2,581,452
5900 Budgetary Reserve	500,000
Total Other Expenditures and Financing Uses	\$7,246,008
Total Estimated Expenditures and Other Financing Uses	\$54,289,724

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,155,847
200 Personnel Services - Employee Benefits	6,975,293
300 Purchased Professional and Technical Services	139,500
400 Purchased Property Services	28,500
500 Other Purchased Services	1,123,350
600 Supplies	806,025
700 Property	132,000
800 Other Objects	27,075
Total Regular Programs - Elementary / Secondary	\$20,387,590
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,350,022
200 Personnel Services - Employee Benefits	2,223,149
300 Purchased Professional and Technical Services	689,550
400 Purchased Property Services	1,200
500 Other Purchased Services	3,289,688
600 Supplies	70,650
700 Property	20,000
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$9,644,759
1300 <u>Vocational Education</u>	
500 Other Purchased Services	865,381
Total Vocational Education	\$865,381
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	87,000
Total Other Instructional Programs - Elementary / Secondary	\$97,000
1500 <u>Nonpublic School Programs</u>	
600 Supplies	2,500
Total Nonpublic School Programs	\$2,500
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	5,000
Total Higher Education Programs for Secondary Students	\$5,000
Total Instruction	\$31,002,230
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,094,768
200 Personnel Services - Employee Benefits	663,200
300 Purchased Professional and Technical Services	155,343
500 Other Purchased Services	5,280
600 Supplies	15,700
800 Other Objects	2,300

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Description	Amount
Total Support Services - Students	\$1,936,591
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	490,748
200 Personnel Services - Employee Benefits	410,609
300 Purchased Professional and Technical Services	26,250
500 Other Purchased Services	2,000
600 Supplies	181,152
700 Property	70,000
800 Other Objects	3,020
Total Support Services - Instructional Staff	\$1,183,779
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,213,521
200 Personnel Services - Employee Benefits	726,353
300 Purchased Professional and Technical Services	94,750
400 Purchased Property Services	21,000
500 Other Purchased Services	15,639
600 Supplies	40,550
700 Property	27,550
Total Support Services - Administration	\$2,139,363
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	175,882
200 Personnel Services - Employee Benefits	205,669
300 Purchased Professional and Technical Services	3,400
400 Purchased Property Services	625
500 Other Purchased Services	650
600 Supplies	10,500
800 Other Objects	600
Total Support Services - Pupil Health	\$397,326
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	364,757
200 Personnel Services - Employee Benefits	252,294
300 Purchased Professional and Technical Services	2,300
400 Purchased Property Services	3,500
500 Other Purchased Services	13,230
600 Supplies	53,489
800 Other Objects	5,075
Total Support Services - Business	\$694,645
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,349,779
200 Personnel Services - Employee Benefits	1,068,590
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	608,779
500 Other Purchased Services	168,354
600 Supplies	1,197,405
700 Property	100,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	12,500
Total Operation and Maintenance of Plant Services	\$4,535,407
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	88,000
200 Personnel Services - Employee Benefits	36,901
400 Purchased Property Services	16,000
500 Other Purchased Services	2,327,980
600 Supplies	11,600
800 Other Objects	250
Total Student Transportation Services	\$2,480,731
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	346,207
200 Personnel Services - Employee Benefits	257,844
300 Purchased Professional and Technical Services	36,775
400 Purchased Property Services	497,658
500 Other Purchased Services	163,608
600 Supplies	224,991
700 Property	105,846
800 Other Objects	1,250
Total Support Services - Central	\$1,634,179
2900 <u>Other Support Services</u>	
500 Other Purchased Services	34,193
Total Other Support Services	\$34,193
Total Support Services	\$15,036,214
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	470,505
200 Personnel Services - Employee Benefits	223,832
300 Purchased Professional and Technical Services	72,053
400 Purchased Property Services	12,000
500 Other Purchased Services	60,750
600 Supplies	98,882
800 Other Objects	22,050
Total Student Activities	\$960,072
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	35,000
600 Supplies	5,200
800 Other Objects	5,000
Total Community Services	\$45,200
Total Operation of Non-Instructional Services	\$1,005,272
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,534,556

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<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	2,630,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,164,556
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,581,452
Total Interfund Transfers - Out	\$2,581,452
5900 <u>Budgetary Reserve</u>	
800 Other Objects	500,000
Total Budgetary Reserve	\$500,000
Total Other Expenditures and Financing Uses	\$7,246,008
TOTAL EXPENDITURES	\$54,289,724

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	21,000,000	21,000,000
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	1,190,000	3,800,000
Other Capital Projects Fund		
Debt Service Fund	172,203	172,300
Food Service / Cafeteria Operations Fund	445,000	430,000
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	\$22,807,203	\$25,402,300

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	\$22,807,203	\$25,402,300

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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	41,475,000	38,845,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	280,000	280,000
0540 Accumulated Compensated Absences	975,000	985,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,200,000	6,500,000
0599 Other Noncurrent Liabilities	55,000,000	55,000,000
Total General Fund	\$103,930,000	\$101,610,000
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	\$103,930,000	\$101,610,000

LEA : 114063503 Hamburg Area SD

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	2,800,000	2,900,000
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		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	45,000	45,000
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	\$2,845,000	\$2,945,000
TOTAL INDEBTEDNESS	\$106,775,000	\$104,555,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	2,350
0830 Committed Fund Balance	59,000
0840 Assigned Fund Balance	12,124,701
0850 Unassigned Fund Balance	3,599,832
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$15,783,533
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,285,883