

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

Date

6/17/24



Secretary of the Board - Original Signature Required

Chief School Administrator - Original Signature Required

Date

6/17/24



Michele Zimmerman
Contact Person

Date

6/17/24

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Extension

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2024-2025 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Hamburg Area SD	COUNTY : Berks	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 2024-2025 (compared to 2023-2024)?

Yes	<input type="checkbox"/>
No	<input checked="" type="checkbox"/>


If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$56717670
Ending Unassigned Fund Balance	\$2835883
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.99%

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

Yes	<input checked="" type="checkbox"/>
No	<input type="checkbox"/>

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/17/24
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DUE DATE: AUGUST 15, 2024

FOR PUBLIC INSPECTION OF 2024-2025 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 5/6/24
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	\$500,000 reserved for emergencies and \$497,720 for proposed basic education subsidy increase.
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 and renovation 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	145,898	
0820 Restricted Fund Balance	2,350	
0830 Committed Fund Balance	64,963	
0840 Assigned Fund Balance	19,088,564	
0850 Unassigned Fund Balance	2,683,252	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$21,836,779</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	34,065,234	
7000 Revenue from State Sources	18,328,801	
8000 Revenue from Federal Sources	807,201	
9000 Other Financing Sources	302,000	
Total Estimated Revenues And Other Financing Sources		<u>\$53,503,236</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$75,340,015</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	28,036,226
6112 Interim Real Estate Taxes	288,747
6113 Public Utility Realty Taxes	24,000
6114 Payments in Lieu of Current Taxes - State / Local	11,770
6150 Current Act 511 Taxes - Proportional Assessments	3,200,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	650,000
6500 Earnings on Investments	1,200,000
6700 Revenues from LEA Activities	76,650
6800 Revenues from Intermediary Sources / Pass-Through Funds	434,841
6910 Rentals	65,000
6920 Contributions and Donations from Private Sources	50,000
6960 Services Provided Other Local Governmental Units / LEAs	18,000
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$34,065,234
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,886,080
7160 Tuition for Orphans Subsidy	80,000
7271 Special Education funds for School-Aged Pupils	1,746,165
7311 Pupil Transportation Subsidy	780,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	247,561
7330 Health Services (Medical, Dental, Nurse, Act 25)	42,120
7340 State Property Tax Reduction Allocation	1,255,254
7360 Safe Schools	566,356
7501 PA Accountability Grants	338,158
7810 State Share of Social Security and Medicare Taxes	804,052
7820 State Share of Retirement Contributions	3,563,055
REVENUE FROM STATE SOURCES	\$18,328,801
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	453,424
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	65,921
8517 Title IV - 21st Century Schools	32,200
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	250,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	5,656
REVENUE FROM FEDERAL SOURCES	\$807,201
OTHER FINANCING SOURCES	
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	300,000
9400 Sale of or Compensation for Loss of Fixed Assets	2,000
OTHER FINANCING SOURCES	\$302,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	53,503,236

Act 1 Index (current): 6.3%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$28,036,226	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,255,301</u>	
Total Approx. Tax Revenue:		\$29,291,527	
Approx. Tax Levy for Tax Rate Calculation:		\$30,844,985	
		Berks	Total
<hr/>			
2023-24 Data			
a. Assessed Value		\$1,112,534,400	\$1,112,534,400
b. Real Estate Mills		26.9600	
I. 2024-25 Data			
c. 2022 STEB Market Value		\$1,954,632,792	\$1,954,632,792
d. Assessed Value		\$1,144,101,800	\$1,144,101,800
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
2023-24 Calculations			
f. 2023-24 Tax Levy		\$29,993,927	\$29,993,927
(a * b)			
2024-25 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy		\$29,993,927	\$29,993,927
(f Total * g)			
i. Base Mills Subject to Index		26.9600	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		94.75000%	94.75000%
k. Tax Levy Needed		\$30,844,985	\$30,844,985
(Approx. Tax Levy * g)			
I. 2024-25 Real Estate Tax Rate		26.9600	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$30,844,985	\$30,844,985
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$29,589,684
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$28,036,226
(n * Est. Pct. Collection)			
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Act 1 Index (current): 6.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$28,036,226	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,255,301</u>	
Total Approx. Tax Revenue:	\$29,291,527	
Approx. Tax Levy for Tax Rate Calculation:	\$30,844,985	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	28.6584	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$32,788,127	\$32,788,127
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	\$11,206.00	
Number of Homestead/Farmstead Properties	4176	4176
Median Assessed Value of Homestead Properties		\$94,000

Act 1 Index (current): 6.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$28,036,226
Amount of Tax Relief for Homestead Exclusions	<u>\$1,255,301</u>
Total Approx. Tax Revenue:	\$29,291,527
Approx. Tax Levy for Tax Rate Calculation:	\$30,844,985
	Berks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,255,254	Lowering RE Tax Rate	\$0	\$1,255,254
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$47			\$47
Amount of Tax Relief from State/Local Sources				\$1,255,301

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	1,144,101,800	26.9600	30,844,985				94.75000%		
Totals:				1,144,101,800	30,844,985	-	1,255,301	=	29,589,684 X 94.75000% = 28,036,226
				<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%	2,900,000	2,900,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	300,000	300,000		
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						3,200,000	3,200,000		
Total Act 511, Current Taxes							3,200,000		
Act 511 Tax Limit -->				1,954,632,792	X	12	23,455,594		
				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
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u>									
	Berks	26.9600	26.9600	0.00%	Yes	6.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	21,814,497
1200 Special Programs - Elementary / Secondary	11,745,875
1300 Vocational Education	869,552
1400 Other Instructional Programs - Elementary / Secondary	47,124
1500 Nonpublic School Programs	5,000
1700 Higher Education Programs for Secondary Students	5,000
Total Instruction	\$34,487,048
2000 Support Services	
2100 Support Services - Students	2,471,186
2200 Support Services - Instructional Staff	918,299
2300 Support Services - Administration	2,173,984
2400 Support Services - Pupil Health	367,571
2500 Support Services - Business	783,678
2600 Operation and Maintenance of Plant Services	4,620,974
2700 Student Transportation Services	2,855,544
2800 Support Services - Central	1,765,474
2900 Other Support Services	35,000
Total Support Services	\$15,991,710
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,014,936
3300 Community Services	53,000
Total Operation of Non-Instructional Services	\$1,067,936
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,173,256
5900 Budgetary Reserve	997,720
Total Other Expenditures and Financing Uses	\$5,170,976
Total Estimated Expenditures and Other Financing Uses	\$56,717,670

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,952,139
200 Personnel Services - Employee Benefits	7,216,558
300 Purchased Professional and Technical Services	147,750
400 Purchased Property Services	33,600
500 Other Purchased Services	1,564,550
600 Supplies	870,000
700 Property	5,000
800 Other Objects	24,900
Total Regular Programs - Elementary / Secondary	\$21,814,497
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,485,805
200 Personnel Services - Employee Benefits	2,729,064
300 Purchased Professional and Technical Services	627,000
400 Purchased Property Services	1,750
500 Other Purchased Services	4,765,950
600 Supplies	108,806
700 Property	20,000
800 Other Objects	7,500
Total Special Programs - Elementary / Secondary	\$11,745,875
1300 <u>Vocational Education</u>	
500 Other Purchased Services	869,552
Total Vocational Education	\$869,552
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,500
200 Personnel Services - Employee Benefits	624
500 Other Purchased Services	45,000
Total Other Instructional Programs - Elementary / Secondary	\$47,124
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	5,000
Total Nonpublic School Programs	\$5,000
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	\$34,487,048
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,058,150
200 Personnel Services - Employee Benefits	694,030
300 Purchased Professional and Technical Services	684,806
500 Other Purchased Services	6,250
600 Supplies	25,200

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<u>Description</u>	<u>Amount</u>
800 Other Objects	2,750
Total Support Services - Students	\$2,471,186
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	380,106
200 Personnel Services - Employee Benefits	366,429
300 Purchased Professional and Technical Services	23,550
500 Other Purchased Services	2,830
600 Supplies	142,364
800 Other Objects	3,020
Total Support Services - Instructional Staff	\$918,299
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,181,841
200 Personnel Services - Employee Benefits	763,363
300 Purchased Professional and Technical Services	119,150
400 Purchased Property Services	28,600
500 Other Purchased Services	10,430
600 Supplies	38,550
800 Other Objects	32,050
Total Support Services - Administration	\$2,173,984
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	186,274
200 Personnel Services - Employee Benefits	157,022
300 Purchased Professional and Technical Services	7,650
400 Purchased Property Services	625
500 Other Purchased Services	650
600 Supplies	9,900
700 Property	5,050
800 Other Objects	400
Total Support Services - Pupil Health	\$367,571
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	399,159
200 Personnel Services - Employee Benefits	295,909
300 Purchased Professional and Technical Services	8,700
500 Other Purchased Services	8,480
600 Supplies	64,850
800 Other Objects	6,580
Total Support Services - Business	\$783,678
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,461,673
200 Personnel Services - Employee Benefits	1,181,371
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	598,500
500 Other Purchased Services	181,764
600 Supplies	1,033,166
700 Property	116,800

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<u>Description</u>	<u>Amount</u>
800 Other Objects	12,700
Total Operation and Maintenance of Plant Services	\$4,620,974
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	74,000
200 Personnel Services - Employee Benefits	59,464
400 Purchased Property Services	21,500
500 Other Purchased Services	2,596,480
600 Supplies	103,600
800 Other Objects	500
Total Student Transportation Services	\$2,855,544
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	347,587
200 Personnel Services - Employee Benefits	260,572
300 Purchased Professional and Technical Services	30,200
400 Purchased Property Services	101,504
500 Other Purchased Services	185,508
600 Supplies	239,271
700 Property	600,582
800 Other Objects	250
Total Support Services - Central	\$1,765,474
2900 <u>Other Support Services</u>	
500 Other Purchased Services	35,000
Total Other Support Services	\$35,000
Total Support Services	\$15,991,710
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	492,740
200 Personnel Services - Employee Benefits	243,400
300 Purchased Professional and Technical Services	85,190
400 Purchased Property Services	9,700
500 Other Purchased Services	66,250
600 Supplies	86,206
800 Other Objects	31,450
Total Student Activities	\$1,014,936
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	45,000
600 Supplies	5,500
800 Other Objects	2,500
Total Community Services	\$53,000
Total Operation of Non-Instructional Services	\$1,067,936
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,438,256

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	2,735,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,173,256
5900 <u>Budgetary Reserve</u>	
800 Other Objects	997,720
Total Budgetary Reserve	\$997,720
Total Other Expenditures and Financing Uses	\$5,170,976
TOTAL EXPENDITURES	\$56,717,670

Cash and Short-Term Investments

	06/30/2024 Estimate	06/30/2025 Projection
General Fund	26,000,000	26,000,000
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	875,000	1,000,000
Other Capital Projects Fund		
Debt Service Fund	172,300	172,360
Food Service / Cafeteria Operations Fund	550,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$27,597,300	\$27,672,360

Long-Term Investments

	06/30/2024 Estimate	06/30/2025 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>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$27,597,300	\$27,672,360

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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable	38,845,000	36,110,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	250,000	250,000
0540 Accumulated Compensated Absences	1,200,000	1,300,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,500,000	4,300,000
0599 Other Noncurrent Liabilities	58,000,000	59,000,000
Total General Fund	\$102,795,000	\$100,960,000
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>06/30/2024 Estimate</u>	<u>06/30/2025 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>06/30/2024 Estimate</u>	<u>06/30/2025 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>06/30/2024 Estimate</u>	<u>06/30/2025 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>06/30/2024 Estimate</u>	<u>06/30/2025 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	\$102,795,000	\$100,960,000

LEA : 114063503 Hamburg Area SD

<u>Short-Term Payables</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	635,000	635,000
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	57,000	57,000
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	\$692,000	\$692,000
TOTAL INDEBTEDNESS	\$103,487,000	\$101,652,000

Account Description	Amounts
0810 Nonspendable Fund Balance	145,898
0820 Restricted Fund Balance	2,350
0830 Committed Fund Balance	64,963
0840 Assigned Fund Balance	15,721,499
0850 Unassigned Fund Balance	2,835,883
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$18,622,345
5900 Budgetary Reserve	997,720
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$19,768,313