

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

**PROPOSED FINAL BUDGET**

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/03/2023

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Sheryl Pursel

(717)534-2501

Extn :

\_\_\_\_\_  
Contact Person

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spursel@hershey.k12.pa.us

\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Derry Township SD	COUNTY : Dauphin	AUN : 115221753
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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	\$75189723
Ending Unassigned Fund Balance	\$4571127
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.07%

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
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DUE DATE: AUGUST 15, 2023

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Derry Township SD	<b>County :</b> Dauphin	<b>AUN Number :</b> 115221753
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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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.	These funds will be used for unexpected expenditures or decrease in revenues that may arise during the year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	These funds are committed for Retirement Stabilization, Capital Reseve and Health Benefits.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	256,749
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,600,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,009,642
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$10,609,642</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	54,765,509
7000 Revenue from State Sources	14,898,497
8000 Revenue from Federal Sources	3,164,047
9000 Other Financing Sources	1,923,155
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$74,751,208</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$85,360,850</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	40,662,509
6112 Interim Real Estate Taxes	175,000
6113 Public Utility Realty Taxes	48,000
6114 Payments in Lieu of Current Taxes - State / Local	1,000,000
6140 Current Act 511 Taxes - Flat Rate Assessments	160,000
6150 Current Act 511 Taxes - Proportional Assessments	10,050,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,050,000
6500 Earnings on Investments	500,000
6700 Revenues from LEA Activities	155,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	425,000
6910 Rentals	65,000
6940 Tuition from Patrons	300,000
6990 Refunds and Other Miscellaneous Revenue	175,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$54,765,509</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	4,370,678
7112 Basic Education Funding-Social Security	1,249,348
7271 Special Education funds for School-Aged Pupils	1,662,989
7311 Pupil Transportation Subsidy	450,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	30,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	148,300
7330 Health Services (Medical, Dental, Nurse, Act 25)	70,000
7340 State Property Tax Reduction Allocation	850,227
7360 Safe Schools	288,739
7505 Ready to Learn Block Grant	225,559
7820 State Share of Retirement Contributions	5,552,657
<b>REVENUE FROM STATE SOURCES</b>	<b>\$14,898,497</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	614,939
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	104,572
8517 NCLB, Title IV - 21st Century Schools	50,871
8749 Other CARES Act Funding	2,193,665
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$3,164,047</b>

Amount

**OTHER FINANCING SOURCES**

9390 Permanent Fund Transfers 1,848,155

9400 Sale of or Compensation for Loss of Fixed Assets 75,000

**OTHER FINANCING SOURCES \$1,923,155**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 74,751,208**

Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$40,662,509
Amount of Tax Relief for Homestead Exclusions	<u>\$850,227</u>
Total Approx. Tax Revenue:	\$41,512,736
Approx. Tax Levy for Tax Rate Calculation:	\$42,342,583

Dauphin

Total

2022-23 Data		
a. Assessed Value	\$2,121,425,020	\$2,121,425,020
b. Real Estate Mills	19.4348	
<b>I. 2023-24 Data</b>		
c. 2021 STEB Market Value	\$2,978,046,312	\$2,978,046,312
d. Assessed Value	\$2,121,425,020	\$2,121,425,020
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2022-23 Calculations</b>		
f. 2022-23 Tax Levy	\$41,229,471	\$41,229,471
(a * b)		
<b>2023-24 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$41,229,471	\$41,229,471
(f Total * g)		
i. Base Mills Subject to Index	19.4348	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	98.00000%	98.00000%
k. Tax Levy Needed	\$42,342,583	\$42,342,583
(Approx. Tax Levy * g)		
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>19.9595</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$42,342,583	\$42,342,583
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$41,492,356
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$40,662,509
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.1%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$40,662,509</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$850,227</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$41,512,736</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$42,342,583</b>	
	<b>Dauphin</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	20.2316	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$42,919,822	\$42,919,822
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$8,024.00	
Number of Homestead/Farmstead Properties	5377	5377
Median Assessed Value of Homestead Properties		\$162,200

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Act 1 Index (current): 4.1%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$40,662,509</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$850,227</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$41,512,736</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$42,342,583</b>
	<b>Dauphin</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$850,227	Lowering RE Tax Rate	\$0	\$850,227
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$850,227</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</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>
Dauphin	2,121,425,020	19.9595	42,342,583			98.00000%	
<b>Totals:</b>	<b>2,121,425,020</b>		<b>42,342,583</b>	850,227 =	41,492,356 X	98.00000% =	40,662,509

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	160,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 160,000 160,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	5,700,000	5,700,000
6152 Current Act 511 Occupation Taxes	250.0000	0.000	1,950,000	1,950,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,000,000	1,000,000
6154 Current Act 511 Amusement Taxes	0.500%	0.000%	1,400,000	1,400,000
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 10,050,000 10,050,000**

**Total Act 511, Current Taxes 10,210,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,978,046,312 X</b>	<b>12</b>	<b>35,736,556</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Dauphin	19.4348	19.9595	2.70%	Yes	4.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6152	Current Act 511 Occupation Taxes	250.0000	250.0000	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6154	Current Act 511 Amusement Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	31,624,112
1200 Special Programs - Elementary / Secondary	9,449,649
1300 Vocational Education	1,670,470
1400 Other Instructional Programs - Elementary / Secondary	140,400
1700 Higher Education Programs for Secondary Students	150,000
<b>Total Instruction</b>	<b>\$43,034,631</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,275,682
2200 Support Services - Instructional Staff	2,989,982
2300 Support Services - Administration	4,422,958
2400 Support Services - Pupil Health	1,136,900
2500 Support Services - Business	927,156
2600 Operation and Maintenance of Plant Services	6,957,249
2700 Student Transportation Services	3,432,135
2800 Support Services - Central	2,003,200
2900 Other Support Services	53,000
<b>Total Support Services</b>	<b>\$24,198,262</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,749,795
3300 Community Services	16,272
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,766,067</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	290,000
5200 Interfund Transfers - Out	5,900,763
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,190,763</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$75,189,723</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	16,506,430
200 Personnel Services - Employee Benefits	11,751,316
300 Purchased Professional and Technical Services	770,717
400 Purchased Property Services	505,681
500 Other Purchased Services	986,118
600 Supplies	997,486
700 Property	30,704
800 Other Objects	75,660
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$31,624,112</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,119,281
200 Personnel Services - Employee Benefits	2,836,159
300 Purchased Professional and Technical Services	1,753,125
400 Purchased Property Services	250
500 Other Purchased Services	646,200
600 Supplies	89,284
800 Other Objects	5,350
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$9,449,649</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	600,449
200 Personnel Services - Employee Benefits	448,376
300 Purchased Professional and Technical Services	800
400 Purchased Property Services	3,200
500 Other Purchased Services	578,158
600 Supplies	33,737
800 Other Objects	5,750
<b>Total Vocational Education</b>	<b>\$1,670,470</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	36,399
200 Personnel Services - Employee Benefits	19,026
300 Purchased Professional and Technical Services	65,000
500 Other Purchased Services	4,000
600 Supplies	12,600
800 Other Objects	3,375
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$140,400</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	150,000
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$150,000</b>
<b>Total Instruction</b>	<b>\$43,034,631</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,289,144

2023-2024 Final General Fund Budget

LEA : 115221753 Derry Township SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	915,760
300 Purchased Professional and Technical Services	32,175
500 Other Purchased Services	2,500
600 Supplies	33,316
800 Other Objects	2,787
<b>Total Support Services - Students</b>	<b>\$2,275,682</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,726,837
200 Personnel Services - Employee Benefits	1,098,561
300 Purchased Professional and Technical Services	60,805
400 Purchased Property Services	1,795
500 Other Purchased Services	14,170
600 Supplies	79,250
800 Other Objects	8,564
<b>Total Support Services - Instructional Staff</b>	<b>\$2,989,982</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,188,210
200 Personnel Services - Employee Benefits	1,569,235
300 Purchased Professional and Technical Services	363,245
400 Purchased Property Services	32,338
500 Other Purchased Services	60,717
600 Supplies	81,556
700 Property	75,614
800 Other Objects	52,043
<b>Total Support Services - Administration</b>	<b>\$4,422,958</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	665,234
200 Personnel Services - Employee Benefits	453,696
300 Purchased Professional and Technical Services	2,695
400 Purchased Property Services	2,006
600 Supplies	11,819
700 Property	500
800 Other Objects	950
<b>Total Support Services - Pupil Health</b>	<b>\$1,136,900</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	503,587
200 Personnel Services - Employee Benefits	339,191
400 Purchased Property Services	14,378
600 Supplies	47,000
700 Property	23,000
<b>Total Support Services - Business</b>	<b>\$927,156</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,192,829
200 Personnel Services - Employee Benefits	1,545,760
300 Purchased Professional and Technical Services	156,792

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	973,024
500 Other Purchased Services	294,100
600 Supplies	1,703,017
700 Property	54,402
800 Other Objects	37,325
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$6,957,249</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	1,387,062
200 Personnel Services - Employee Benefits	998,423
300 Purchased Professional and Technical Services	8,167
400 Purchased Property Services	20,563
500 Other Purchased Services	638,650
600 Supplies	241,700
700 Property	134,660
800 Other Objects	2,910
<b>Total Student Transportation Services</b>	<b>\$3,432,135</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	572,184
200 Personnel Services - Employee Benefits	427,168
300 Purchased Professional and Technical Services	123,196
500 Other Purchased Services	179,675
600 Supplies	573,162
700 Property	127,815
<b>Total Support Services - Central</b>	<b>\$2,003,200</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	53,000
<b>Total Other Support Services</b>	<b>\$53,000</b>
<b>Total Support Services</b>	<b>\$24,198,262</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	912,750
200 Personnel Services - Employee Benefits	210,929
300 Purchased Professional and Technical Services	210,082
400 Purchased Property Services	64,400
500 Other Purchased Services	105,481
600 Supplies	153,838
700 Property	50,700
800 Other Objects	41,615
<b>Total Student Activities</b>	<b>\$1,749,795</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	7,679
200 Personnel Services - Employee Benefits	1,093
700 Property	7,500



<u>Description</u>	<u>Amount</u>
<b>Total Community Services</b>	<b>\$16,272</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,766,067</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
900 Other Uses of Funds	290,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$290,000</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	5,900,763
<b>Total Interfund Transfers - Out</b>	<b>\$5,900,763</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,190,763</b>
<b>TOTAL EXPENDITURES</b>	<b>\$75,189,723</b>

**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	14,940,000	14,750,000
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	6,312,126	6,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	450,000	425,000
Child Care Operations Fund		
Other Enterprise Funds	1,375,000	1,325,000
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	192,475	190,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$23,269,601</b>	<b>\$22,690,000</b>

**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		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$23,269,601</b>	<b>\$22,690,000</b>
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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	16,053,172	13,860,172
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations	627,351	300,635
0540 Accumulated Compensated Absences	1,303,068	1,303,068
0550 Authority Lease Obligations	2,183,678	1,983,276
0560 Other Post-Employment Benefits (OPEB)	13,007,363	13,007,363
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$33,174,632</b>	<b>\$30,454,514</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2023 Estimate**

**06/30/2024 Projection**

- 0530 Lease 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 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 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 Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

**Long-Term Indebtedness**

**06/30/2023 Estimate**

**06/30/2024 Projection**

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 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 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 Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease 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 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 Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease 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

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$33,174,632</b>	<b>\$30,454,514</b>



**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$33,174,632</b>	<b>\$30,454,514</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	256,749
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,600,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,571,127
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$10,171,127</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$10,427,876</b>
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