

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

June 10, 2024

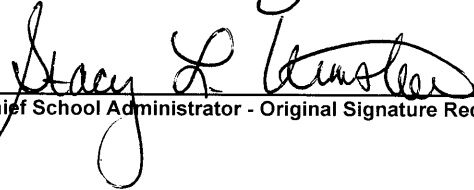
Date



Secretary of the Board - Original Signature Required

June 10, 2024

Date



Chief School Administrator - Original Signature Required

June 10, 2024

Date

Sheryl J Pursel

Contact Person

(717)531-2243

Extn :

Telephone

Extension

spursel@hershey.k12.pa.us

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2024-2025 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%

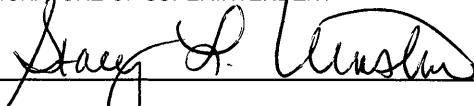
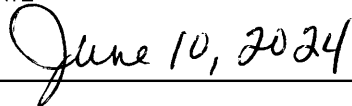
Did you raise property taxes in SY 2024-2025 (compared to 2023-2024)? Yes
No

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

Total Budgeted Expenditures	\$76897576
Ending Unassigned Fund Balance	\$5562815
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.23%

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, 2024

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET**

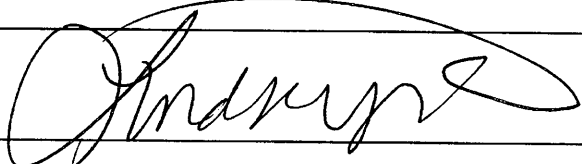
24 PS 6-687(a)(1)

(03/2006)

School District Name : Derry Township SD	County : Dauphin	AUN Number : 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.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE May 6, 2024
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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 Capital Reserve Elementary School Building Project and Health Benefits.

<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	274,087	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	9,500,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	5,267,866	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$14,767,866</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	57,000,597	
7000 Revenue from State Sources	16,302,361	
8000 Revenue from Federal Sources	857,047	
9000 Other Financing Sources	2,032,520	
Total Estimated Revenues And Other Financing Sources		<u>\$76,192,525</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$90,960,391</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	40,987,153
6112 Interim Real Estate Taxes	100,000
6113 Public Utility Realty Taxes	45,000
6114 Payments in Lieu of Current Taxes - State / Local	1,100,000
6140 Current Act 511 Taxes - Flat Rate Assessments	160,000
6150 Current Act 511 Taxes - Proportional Assessments	11,400,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,225,000
6500 Earnings on Investments	1,000,000
6700 Revenues from LEA Activities	253,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	365,444
6910 Rentals	65,000
6940 Tuition from Patrons	100,000
6960 Services Provided Other Local Governmental Units / LEAs	200,000
REVENUE FROM LOCAL SOURCES	\$57,000,597
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,673,664
7271 Special Education funds for School-Aged Pupils	1,635,130
7311 Pupil Transportation Subsidy	450,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	63,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	84,051
7330 Health Services (Medical, Dental, Nurse, Act 25)	70,000
7340 State Property Tax Reduction Allocation	1,020,583
7360 Safe Schools	181,624
7505 Ready to Learn Block Grant	225,559
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	37,500
7810 State Share of Social Security and Medicare Taxes	1,263,263
7820 State Share of Retirement Contributions	5,597,987
REVENUE FROM STATE SOURCES	\$16,302,361
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	448,573
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	64,432
8517 Title IV - 21st Century Schools	39,742
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	304,300
REVENUE FROM FEDERAL SOURCES	\$857,047

	<u>Amount</u>
OTHER FINANCING SOURCES	
9390 Permanent Fund Transfers	1,932,520
9400 Sale of or Compensation for Loss of Fixed Assets	100,000
OTHER FINANCING SOURCES	\$2,032,520
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	76,192,525

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$40,987,153
Amount of Tax Relief for Homestead Exclusions	<u>\$1,020,583</u>
Total Approx. Tax Revenue:	\$42,007,736
Approx. Tax Levy for Tax Rate Calculation:	\$43,188,436

Dauphin

Total

2023-24 Data

a. Assessed Value	\$2,118,413,240	\$2,118,413,240
b. Real Estate Mills	19.9595	

I. 2024-25 Data

c. 2022 STEB Market Value	\$3,216,471,730	\$3,216,471,730
d. Assessed Value	\$2,123,461,000	\$2,123,461,000
e. Assessed Value of New Constr/ Renov	\$0	\$0

2023-24 Calculations

f. 2023-24 Tax Levy (a * b)	\$42,282,469	\$42,282,469
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2024-25 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy (f Total * g)	\$42,282,469	\$42,282,469
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	19.9595	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	97.20000%	97.20000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$43,188,436	\$43,188,436

I. 2024-25 Real Estate Tax Rate **20.3387**
(k / d * 1000)

l. Tax Levy Generated by Mills (I / 1000 * d)	\$43,188,436	\$43,188,436
m. Tax Levy minus Tax Relief for Homestead Exclusions (l - Amount of Tax Relief for Homestead Exclusions)		\$42,167,853
n. Net Tax Revenue Generated By Mills (m * Est. Pct. Collection)		\$40,987,153

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$40,987,153
Amount of Tax Relief for Homestead Exclusions	<u>\$1,020,583</u>
Total Approx. Tax Revenue:	\$42,007,736
Approx. Tax Levy for Tax Rate Calculation:	\$43,188,436

Dauphin

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	21.0173	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$44,629,417	\$44,629,417
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	\$9,395.00	
Number of Homestead/Farmstead Properties	5341	5341
Median Assessed Value of Homestead Properties		\$164,100

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$40,987,153
Amount of Tax Relief for Homestead Exclusions	<u>\$1,020,583</u>
Total Approx. Tax Revenue:	\$42,007,736
Approx. Tax Levy for Tax Rate Calculation:	\$43,188,436
	Dauphin

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,020,583	Lowering RE Tax Rate	\$0	\$1,020,583
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,020,583

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	2,123,461,000	20.3387	43,188,436			97.20000%	
Totals:	2,123,461,000		43,188,436	1,020,583 =	42,167,853 X	97.20000% =	40,987,153

	<u>Rate</u>		<u>Tax Levy</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	\$5.00	\$0.00	160,000	160,000
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			160,000	160,000
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%	6,300,000	6,300,000
6152 Current Act 511 Occupation Taxes	250.00000	0.000	2,350,000	2,350,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,100,000	1,100,000
6154 Current Act 511 Amusement Taxes	0.500%	0.000%	1,650,000	1,650,000
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			11,400,000	11,400,000
Total Act 511, Current Taxes				11,560,000
Act 511 Tax Limit -->		3,216,471,730 X	12	38,597,661
		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>									
	Dauphin	19.9595	20.3387	1.90%	Yes	5.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6142	Current Act 511 Occupation Taxes - Flat Rate					5.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6152	Current Act 511 Occupation Taxes	250.0000	250.00000	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6154	Current Act 511 Amusement Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	32,432,460
1200 Special Programs - Elementary / Secondary	9,940,315
1300 Vocational Education	1,661,045
1400 Other Instructional Programs - Elementary / Secondary	150,848
1700 Higher Education Programs for Secondary Students	150,000
Total Instruction	\$44,334,668
2000 Support Services	
2100 Support Services - Students	2,284,391
2200 Support Services - Instructional Staff	3,073,841
2300 Support Services - Administration	4,397,260
2400 Support Services - Pupil Health	1,250,634
2500 Support Services - Business	874,854
2600 Operation and Maintenance of Plant Services	6,729,322
2700 Student Transportation Services	3,517,252
2800 Support Services - Central	1,920,814
2900 Other Support Services	52,269
Total Support Services	\$24,100,637
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,785,803
3300 Community Services	13,833
Total Operation of Non-Instructional Services	\$1,799,636
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	6,662,635
Total Other Expenditures and Financing Uses	\$6,662,635
Total Estimated Expenditures and Other Financing Uses	\$76,897,576

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	16,723,407
200 Personnel Services - Employee Benefits	11,903,913
300 Purchased Professional and Technical Services	795,885
400 Purchased Property Services	542,092
500 Other Purchased Services	1,162,589
600 Supplies	1,201,570
700 Property	21,303
800 Other Objects	81,701
Total Regular Programs - Elementary / Secondary	\$32,432,460
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,145,067
200 Personnel Services - Employee Benefits	2,868,961
300 Purchased Professional and Technical Services	2,129,000
400 Purchased Property Services	249
500 Other Purchased Services	704,400
600 Supplies	90,788
800 Other Objects	1,850
Total Special Programs - Elementary / Secondary	\$9,940,315
1300 Vocational Education	
100 Personnel Services - Salaries	604,208
200 Personnel Services - Employee Benefits	453,561
300 Purchased Professional and Technical Services	800
400 Purchased Property Services	2,400
500 Other Purchased Services	558,159
600 Supplies	36,436
800 Other Objects	5,481
Total Vocational Education	\$1,661,045
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	36,627
200 Personnel Services - Employee Benefits	19,246
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	4,000
600 Supplies	12,600
800 Other Objects	3,375
Total Other Instructional Programs - Elementary / Secondary	\$150,848
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	150,000
Total Higher Education Programs for Secondary Students	\$150,000
Total Instruction	\$44,334,668
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,297,214

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	926,351
300 Purchased Professional and Technical Services	20,600
500 Other Purchased Services	1,780
600 Supplies	35,381
800 Other Objects	3,065
Total Support Services - Students	\$2,284,391
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,737,647
200 Personnel Services - Employee Benefits	1,111,266
300 Purchased Professional and Technical Services	100,268
400 Purchased Property Services	1,767
500 Other Purchased Services	20,760
600 Supplies	77,381
800 Other Objects	24,752
Total Support Services - Instructional Staff	\$3,073,841
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,201,908
200 Personnel Services - Employee Benefits	1,587,384
300 Purchased Professional and Technical Services	367,719
400 Purchased Property Services	31,822
500 Other Purchased Services	64,845
600 Supplies	95,888
800 Other Objects	47,694
Total Support Services - Administration	\$4,397,260
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	669,398
200 Personnel Services - Employee Benefits	458,943
300 Purchased Professional and Technical Services	100,640
400 Purchased Property Services	2,306
600 Supplies	18,272
800 Other Objects	1,075
Total Support Services - Pupil Health	\$1,250,634
2500 Support Services - Business	
100 Personnel Services - Salaries	506,740
200 Personnel Services - Employee Benefits	343,114
600 Supplies	5,000
800 Other Objects	20,000
Total Support Services - Business	\$874,854
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,206,555
200 Personnel Services - Employee Benefits	1,563,638
300 Purchased Professional and Technical Services	187,625
400 Purchased Property Services	973,024
500 Other Purchased Services	328,539
600 Supplies	1,401,296

<u>Description</u>	<u>Amount</u>
700 Property	30,996
800 Other Objects	37,649
Total Operation and Maintenance of Plant Services	\$6,729,322
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,395,745
200 Personnel Services - Employee Benefits	1,009,970
300 Purchased Professional and Technical Services	10,411
400 Purchased Property Services	18,800
500 Other Purchased Services	667,878
600 Supplies	268,715
700 Property	140,000
800 Other Objects	5,733
Total Student Transportation Services	\$3,517,252
2800 Support Services - Central	
100 Personnel Services - Salaries	575,766
200 Personnel Services - Employee Benefits	432,108
300 Purchased Professional and Technical Services	127,692
500 Other Purchased Services	188,738
600 Supplies	596,510
Total Support Services - Central	\$1,920,814
2900 Other Support Services	
500 Other Purchased Services	52,269
Total Other Support Services	\$52,269
Total Support Services	\$24,100,637
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	918,464
200 Personnel Services - Employee Benefits	213,368
300 Purchased Professional and Technical Services	196,407
400 Purchased Property Services	67,000
500 Other Purchased Services	104,116
600 Supplies	186,213
700 Property	57,500
800 Other Objects	42,735
Total Student Activities	\$1,785,803
3300 Community Services	
100 Personnel Services - Salaries	7,727
200 Personnel Services - Employee Benefits	1,106
600 Supplies	5,000
Total Community Services	\$13,833
Total Operation of Non-Instructional Services	\$1,799,636
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	6,662,635
Total Interfund Transfers - Out	\$6,662,635
Total Other Expenditures and Financing Uses	\$6,662,635
TOTAL EXPENDITURES	\$76,897,576

Cash and Short-Term Investments

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	16,500,000	15,500,000
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	5,500,000	6,000,000
Other Capital Projects Fund	16,000,000	13,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	525,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	175,000	175,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$38,675,000	\$35,200,000

Long-Term Investments

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2024 Estimate

06/30/2025 Projection

\$38,675,000

\$35,200,000

Long-Term Indebtedness

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable	38,357,007	33,594,372
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	497,531	500,000
0540 Accumulated Compensated Absences	1,441,823	1,450,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	13,007,000	13,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$53,303,361	\$49,044,372
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		

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 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

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 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

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 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

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 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

\$53,303,361

\$49,044,372

Short-Term Payables

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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$53,303,361	\$49,044,372

Account Description	Amounts
0810 Nonspendable Fund Balance	274,087
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,562,815
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,062,815

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,336,902
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