

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/29/2023

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

Date

6/29/2023

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

Date

6/29/2023

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

Date

6/29/2023

Scott A Chappell

Contact Person

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Extn :1403

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Derry Area SD	COUNTY : Westmoreland	AUN : 107651603
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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	\$43726420
Ending Unassigned Fund Balance	\$5025131
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	11.49%

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 6/30/2023
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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)

School District Name : Derry Area SD	County : Westmoreland	AUN Number : 107651603
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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 5/4/2023
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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.	Used for unforeseen and unplanned expenditures, such as special education expenditures, changes in enrollment, etc., as well as for salary/benefit increases as a result of ongoing contract negotiations.
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.	Unexpected major expenditures, including equipment breakdowns, drastic changes in enrollment, unexpected re-assessments in property taxes, and large increases in special education and/or cyber-charter school enrollments
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for future PSERS increases.

<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	29,609	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,072,465	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	6,397,926	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$7,470,391</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	15,249,705	
7000 Revenue from State Sources	22,504,030	
8000 Revenue from Federal Sources	4,299,890	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$42,053,625</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$49,524,016</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	11,374,055
6113 Public Utility Realty Taxes	13,800
6114 Payments in Lieu of Current Taxes - State / Local	16,000
6120 Current Per Capita Taxes, Section 679	22,700
6140 Current Act 511 Taxes - Flat Rate Assessments	50,450
6150 Current Act 511 Taxes - Proportional Assessments	1,912,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	639,200
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	54,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	847,000
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	3,000
6940 Tuition from Patrons	122,500
6990 Refunds and Other Miscellaneous Revenue	30,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$15,249,705</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	12,650,000
7112 Basic Education Funding-Social Security	710,135
7160 Tuition for Orphans Subsidy	145,000
7220 Vocational Education	90,000
7240 Driver Education - Student	500
7271 Special Education funds for School-Aged Pupils	2,000,000
7311 Pupil Transportation Subsidy	1,090,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	30,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	629,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	38,000
7340 State Property Tax Reduction Allocation	1,221,810
7360 Safe Schools	308,370
7505 Ready to Learn Block Grant	512,930
7820 State Share of Retirement Contributions	3,077,785
<b>REVENUE FROM STATE SOURCES</b>	<b>\$22,504,030</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	848,500
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	84,900

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	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8517 Title IV - 21st Century Schools	42,500
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	28,150
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,038,865
8751 ARP ESSER Learning Loss	24,650
8752 ARP ESSER Summer Programs	10,180
8753 ARP ESSER Afterschool Programs	22,145
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	185,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$4,299,890</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>42,053,625</b>

Act 1 Index (current): 5.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,374,055	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,224,917</u>	
Total Approx. Tax Revenue:	\$12,598,972	
Approx. Tax Levy for Tax Rate Calculation:	\$13,622,611	
	Westmoreland	Total

2022-23 Data		
a. Assessed Value	\$147,939,620	\$147,939,620
b. Real Estate Mills	91.8000	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$886,099,468	\$886,099,468
d. Assessed Value	\$148,394,450	\$148,394,450
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$13,580,857	\$13,580,857
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$13,580,857	\$13,580,857
(f Total * g)		
i. Base Mills Subject to Index	91.8000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.74331%	91.74331%
k. Tax Levy Needed	\$13,622,611	\$13,622,611
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	91.8000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,622,611	\$13,622,611
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,397,694
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,374,055
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,374,055	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,224,917</u>	
Total Approx. Tax Revenue:	\$12,598,972	
Approx. Tax Levy for Tax Rate Calculation:	\$13,622,611	
	Westmoreland	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	96.9408	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,385,477	\$14,385,477
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	\$2,813.00	
Number of Homestead/Farmstead Properties	4757	4757
Median Assessed Value of Homestead Properties		\$15,820

Act 1 Index (current): 5.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,374,055
Amount of Tax Relief for Homestead Exclusions	<u>\$1,224,917</u>
Total Approx. Tax Revenue:	\$12,598,972
Approx. Tax Levy for Tax Rate Calculation:	\$13,622,611
	Westmoreland
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,221,810	Lowering RE Tax Rate	\$0	\$1,221,810
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,107			\$3,107
Amount of Tax Relief from State/Local Sources				\$1,224,917

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>		
Westmoreland	148,394,450	91.8000	13,622,611			91.74331%		
Totals:		148,394,450	13,622,611	-	1,224,917 =	12,397,694 X	91.74331% = 11,374,055	
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	22,700			
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			\$5.00	\$0.00	27,000	22,700	
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	30,000	27,750	
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						57,000	50,450	
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%	1,730,000	1,730,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	182,000	182,000	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0	
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0	
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0	
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0	
Total Current Act 511 Taxes – Proportional Assessments						1,912,000	1,912,000	
Total Act 511, Current Taxes							1,962,450	
Act 511 Tax Limit -->					886,099,468 X	12	10,633,194	
					Market Value	Mills	(511 Limit)	

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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> Westmoreland	91.8000	91.8000	0.00%	Yes	5.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.6%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.6%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.6%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	15,745,665
1200 Special Programs - Elementary / Secondary	6,093,785
1300 Vocational Education	1,270,165
1400 Other Instructional Programs - Elementary / Secondary	75,080
1500 Nonpublic School Programs	3,000
1800 Pre-Kindergarten	352,165
<b>Total Instruction</b>	<b>\$23,539,860</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,293,730
2200 Support Services - Instructional Staff	1,528,435
2300 Support Services - Administration	2,579,670
2400 Support Services - Pupil Health	567,505
2500 Support Services - Business	499,235
2600 Operation and Maintenance of Plant Services	4,052,405
2700 Student Transportation Services	2,612,810
2800 Support Services - Central	135,690
2900 Other Support Services	7,150
<b>Total Support Services</b>	<b>\$13,276,630</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	885,900
3300 Community Services	28,220
<b>Total Operation of Non-Instructional Services</b>	<b>\$914,120</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	2,021,500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,021,500</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	184,685
5200 Interfund Transfers - Out	3,169,625
5900 Budgetary Reserve	620,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,974,310</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$43,726,420</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,116,195
200 Personnel Services - Employee Benefits	5,477,700
300 Purchased Professional and Technical Services	355,420
400 Purchased Property Services	85,020
500 Other Purchased Services	1,291,330
600 Supplies	405,720
700 Property	6,760
800 Other Objects	7,520
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$15,745,665</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,600,700
200 Personnel Services - Employee Benefits	1,158,135
300 Purchased Professional and Technical Services	996,330
500 Other Purchased Services	2,328,515
600 Supplies	9,020
800 Other Objects	1,085
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,093,785</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	174,970
200 Personnel Services - Employee Benefits	119,570
500 Other Purchased Services	964,200
600 Supplies	11,425
<b>Total Vocational Education</b>	<b>\$1,270,165</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	36,320
200 Personnel Services - Employee Benefits	15,565
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	6,480
600 Supplies	1,615
800 Other Objects	100
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$75,080</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	3,000
<b>Total Nonpublic School Programs</b>	<b>\$3,000</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	188,325
200 Personnel Services - Employee Benefits	101,840
400 Purchased Property Services	18,000
500 Other Purchased Services	15,000
600 Supplies	29,000
<b>Total Pre-Kindergarten</b>	<b>\$352,165</b>
<b>Total Instruction</b>	<b>\$23,539,860</b>

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<u>Description</u>	<u>Amount</u>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	662,625
200 Personnel Services - Employee Benefits	455,105
300 Purchased Professional and Technical Services	161,145
400 Purchased Property Services	2,030
500 Other Purchased Services	2,755
600 Supplies	8,645
800 Other Objects	1,425
<b>Total Support Services - Students</b>	<b>\$1,293,730</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	734,365
200 Personnel Services - Employee Benefits	415,080
300 Purchased Professional and Technical Services	79,905
400 Purchased Property Services	58,070
500 Other Purchased Services	27,360
600 Supplies	121,610
700 Property	90,650
800 Other Objects	1,395
<b>Total Support Services - Instructional Staff</b>	<b>\$1,528,435</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,364,705
200 Personnel Services - Employee Benefits	943,715
300 Purchased Professional and Technical Services	103,500
400 Purchased Property Services	10,500
500 Other Purchased Services	90,300
600 Supplies	46,260
700 Property	775
800 Other Objects	19,915
<b>Total Support Services - Administration</b>	<b>\$2,579,670</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	239,380
200 Personnel Services - Employee Benefits	177,900
300 Purchased Professional and Technical Services	135,000
500 Other Purchased Services	3,810
600 Supplies	10,555
700 Property	860
<b>Total Support Services - Pupil Health</b>	<b>\$567,505</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	281,605
200 Personnel Services - Employee Benefits	208,030
400 Purchased Property Services	1,450
500 Other Purchased Services	3,500
600 Supplies	3,900
800 Other Objects	750

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Description	Amount
<b>Total Support Services - Business</b>	<b>\$499,235</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,612,825
200 Personnel Services - Employee Benefits	1,148,250
300 Purchased Professional and Technical Services	89,610
400 Purchased Property Services	181,990
500 Other Purchased Services	157,350
600 Supplies	767,285
700 Property	92,600
800 Other Objects	2,495
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,052,405</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	2,612,810
<b>Total Student Transportation Services</b>	<b>\$2,612,810</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	22,590
200 Personnel Services - Employee Benefits	14,320
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	1,000
600 Supplies	95,280
<b>Total Support Services - Central</b>	<b>\$135,690</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	7,150
<b>Total Other Support Services</b>	<b>\$7,150</b>
<b>Total Support Services</b>	<b>\$13,276,630</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	391,075
200 Personnel Services - Employee Benefits	190,110
300 Purchased Professional and Technical Services	58,250
400 Purchased Property Services	11,750
500 Other Purchased Services	110,330
600 Supplies	104,225
700 Property	8,410
800 Other Objects	11,750
<b>Total Student Activities</b>	<b>\$885,900</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	8,100
200 Personnel Services - Employee Benefits	3,620
600 Supplies	1,500
800 Other Objects	15,000
<b>Total Community Services</b>	<b>\$28,220</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$914,120</b>



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<u>Description</u>	<u>Amount</u>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	2,021,500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,021,500</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,021,500</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	5,000
900 Other Uses of Funds	179,685
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$184,685</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	3,169,625
<b>Total Interfund Transfers - Out</b>	<b>\$3,169,625</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	620,000
<b>Total Budgetary Reserve</b>	<b>\$620,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,974,310</b>
<b>TOTAL EXPENDITURES</b>	<b>\$43,726,420</b>

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	7,500,000	7,500,000
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		
Other Capital Projects Fund	2,254,553	1,840,803
Debt Service Fund	1,380,750	1,380,750
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	2,000	1,750
Pension Trust Fund		
Activity Fund	235,000	215,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$11,422,303	\$10,988,303

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		

LEA : 107651603     Derry Area SD

<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	\$11,422,303	\$10,988,303

LEA : 107651603     Derry Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	10,980,000	8,805,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	961,331	961,331
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,308,418	6,308,418
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$18,249,749</b>	<b>\$16,074,749</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<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 and Other Right To Use 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 and Other Right To Use 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>		

LEA : 107651603     Derry Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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		
<b>Total Debt Service Fund</b>		

LEA : 107651603     Derry Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
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		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
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		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
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		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
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		
<b>Total Internal Service Fund</b>		

LEA : 107651603     Derry Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose Trust Fund</b>		
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		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		

LEA : 107651603     Derry Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$18,249,749</b>	<b>\$16,074,749</b>



LEA : 107651603     Derry Area SD

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$18,249,749	\$16,074,749

LEA : 107651603     Derry Area SD

Account Description	Amounts
0810 Nonspendable Fund Balance	29,609
0820 Restricted Fund Balance	
0830 Committed Fund Balance	772,465
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,025,131
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,797,596
5900 Budgetary Reserve	620,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,447,205