

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

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



President of the Board - Original Signature RequiredDate 6/12/23

Secretary of the Board - Original Signature RequiredDate 6/12/23

Chief School Administrator - Original Signature RequiredDate 6/13/23Sheryl Pursel

Contact Person(717)534-2501

TelephoneExtn :

Extensionspursel@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
--	---------------------	--------------------

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 ☐

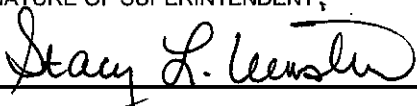
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$75353640
Ending Unassigned Fund Balance	\$4584192
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.08%

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 6/29/23
---	-----------------

DUE DATE: AUGUST 15, 2023

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

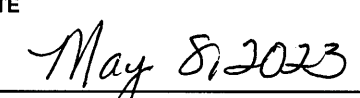
24 PS 6-687(a)(1)

(03/2006)

School District Name : Derry Township SD	County : Dauphin	AUN Number : 115221753
--	----------------------------	----------------------------------

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 
---	--

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>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
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	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$10,609,642</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	54,756,597	
7000 Revenue from State Sources	15,199,943	
8000 Revenue from Federal Sources	3,048,495	
9000 Other Financing Sources	1,923,155	
Total Estimated Revenues And Other Financing Sources		<u>\$74,928,190</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$85,537,832</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	40,603,597
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	550,000
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
REVENUE FROM LOCAL SOURCES	\$54,756,597
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,807,746
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	153,117
7505 Ready to Learn Block Grant	225,559
7820 State Share of Retirement Contributions	5,552,657
REVENUE FROM STATE SOURCES	\$15,199,943
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	526,457
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	80,232
8517 Title IV - 21st Century Schools	48,141
8749 Other CARES Act Funding	2,193,665
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
REVENUE FROM FEDERAL SOURCES	\$3,048,495

	<u>Amount</u>
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	74,928,190

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$40,603,597	
Amount of Tax Relief for Homestead Exclusions	<u>\$850,227</u>	
Total Approx. Tax Revenue:	\$41,453,824	
Approx. Tax Levy for Tax Rate Calculation:	\$42,282,469	
	Dauphin	Total

2022-23 Data		
a. Assessed Value	\$2,121,425,020	\$2,121,425,020
b. Real Estate Mills	19.4348	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$2,978,046,312	\$2,978,046,312
d. Assessed Value	\$2,118,413,240	\$2,118,413,240
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$41,229,471	\$41,229,471
(a * b)		
2023-24 Calculations		
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		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.00000%	98.00000%
k. Tax Levy Needed	\$42,282,469	\$42,282,469
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	19.9595	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$42,282,469	\$42,282,469
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$41,432,242
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$40,603,597
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$40,603,597	
Amount of Tax Relief for Homestead Exclusions	<u>\$850,227</u>	
Total Approx. Tax Revenue:	\$41,453,824	
Approx. Tax Levy for Tax Rate Calculation:	\$42,282,469	
	Dauphin	Total

Index Maximums		
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)	\$42,858,889	\$42,858,889
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	\$7,975.00	
Number of Homestead/Farmstead Properties	5341	5341
Median Assessed Value of Homestead Properties		\$163,200

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$40,603,597
Amount of Tax Relief for Homestead Exclusions	<u>\$850,227</u>
Total Approx. Tax Revenue:	\$41,453,824
Approx. Tax Levy for Tax Rate Calculation:	\$42,282,469
	Dauphin
	Total

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
Amount of Tax Relief from State/Local Sources				\$850,227

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Dauphin	2,118,413,240	19.9595	42,282,469				98.00000%	
Totals:	2,118,413,240		42,282,469	-	850,227	=	41,432,242	X
							98.00000%	=
								40,603,597

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>									
	Dauphin	19.4348	19.9595	2.70%	Yes	4.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6142	Current Act 511 Occupation Taxes - Flat Rate					4.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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%				

LEA : 115221753 Derry Township SD

Printed 7/17/2023 1:55:33 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	31,380,524
1200 Special Programs - Elementary / Secondary	9,439,649
1300 Vocational Education	1,670,470
1400 Other Instructional Programs - Elementary / Secondary	215,400
1700 Higher Education Programs for Secondary Students	150,000
Total Instruction	\$42,856,043
2000 Support Services	
2100 Support Services - Students	2,260,682
2200 Support Services - Instructional Staff	3,349,982
2300 Support Services - Administration	4,516,708
2400 Support Services - Pupil Health	1,129,400
2500 Support Services - Business	921,556
2600 Operation and Maintenance of Plant Services	6,898,504
2700 Student Transportation Services	3,415,235
2800 Support Services - Central	1,995,700
2900 Other Support Services	53,000
Total Support Services	\$24,540,767
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,749,795
3300 Community Services	16,272
Total Operation of Non-Instructional Services	\$1,766,067
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	290,000
5200 Interfund Transfers - Out	5,900,763
Total Other Expenditures and Financing Uses	\$6,190,763
Total Estimated Expenditures and Other Financing Uses	\$75,353,640

LEA : 115221753 Derry Township SD

Printed 7/17/2023 1:55:34 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,506,430
200 Personnel Services - Employee Benefits	11,507,728
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
Total Regular Programs - Elementary / Secondary	\$31,380,524
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,119,281
200 Personnel Services - Employee Benefits	2,791,159
300 Purchased Professional and Technical Services	1,788,125
400 Purchased Property Services	250
500 Other Purchased Services	646,200
600 Supplies	89,284
800 Other Objects	5,350
Total Special Programs - Elementary / Secondary	\$9,439,649
1300 <u>Vocational Education</u>	
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
Total Vocational Education	\$1,670,470
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	36,399
200 Personnel Services - Employee Benefits	19,026
300 Purchased Professional and Technical Services	140,000
500 Other Purchased Services	4,000
600 Supplies	12,600
800 Other Objects	3,375
Total Other Instructional Programs - Elementary / Secondary	\$215,400
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	150,000
Total Higher Education Programs for Secondary Students	\$150,000
Total Instruction	\$42,856,043
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,289,144

LEA : 115221753 Derry Township SD

Printed 7/17/2023 1:55:34 PM

<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	900,760
300	Purchased Professional and Technical Services	32,175
500	Other Purchased Services	2,500
600	Supplies	33,316
800	Other Objects	2,787
Total Support Services - Students		\$2,260,682
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	1,726,837
200	Personnel Services - Employee Benefits	1,458,561
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
Total Support Services - Instructional Staff		\$3,349,982
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	2,188,210
200	Personnel Services - Employee Benefits	1,542,985
300	Purchased Professional and Technical Services	483,245
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
Total Support Services - Administration		\$4,516,708
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	665,234
200	Personnel Services - Employee Benefits	446,196
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
Total Support Services - Pupil Health		\$1,129,400
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	503,587
200	Personnel Services - Employee Benefits	333,591
400	Purchased Property Services	14,378
600	Supplies	47,000
700	Property	23,000
Total Support Services - Business		\$921,556
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	2,192,829
200	Personnel Services - Employee Benefits	1,519,510
300	Purchased Professional and Technical Services	156,792

LEA : 115221753 Derry Township SD

Printed 7/17/2023 1:55:34 PM

<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	973,024
500	Other Purchased Services	361,605
600	Supplies	1,603,017
700	Property	54,402
800	Other Objects	37,325
Total Operation and Maintenance of Plant Services		\$6,898,504
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	1,387,062
200	Personnel Services - Employee Benefits	981,523
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
Total Student Transportation Services		\$3,415,235
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	572,184
200	Personnel Services - Employee Benefits	419,668
300	Purchased Professional and Technical Services	123,196
500	Other Purchased Services	179,675
600	Supplies	573,162
700	Property	127,815
Total Support Services - Central		\$1,995,700
2900 <u>Other Support Services</u>		
500	Other Purchased Services	53,000
Total Other Support Services		\$53,000
Total Support Services		\$24,540,767
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
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
Total Student Activities		\$1,749,795
3300 <u>Community Services</u>		
100	Personnel Services - Salaries	7,679
200	Personnel Services - Employee Benefits	1,093
700	Property	7,500

LEA : 115221753 Derry Township SD

Printed 7/17/2023 1:55:34 PM

<u>Description</u>	<u>Amount</u>
Total Community Services	\$16,272
Total Operation of Non-Instructional Services	\$1,766,067
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	290,000
Total Debt Service / Other Expenditures and Financing Uses	\$290,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	5,900,763
Total Interfund Transfers - Out	\$5,900,763
Total Other Expenditures and Financing Uses	\$6,190,763
TOTAL EXPENDITURES	\$75,353,640

LEA : 115221753 Derry Township SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		
Total Cash and Short-Term Investments	\$23,269,601	\$22,690,000

<u>Long-Term Investments</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		

LEA : 115221753 Derry Township SD

Printed 7/17/2023 1:55:35 PM

<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	\$23,269,601	\$22,690,000

LEA : 115221753 Derry Township SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	16,053,172	13,860,172
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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		
Total General Fund	\$33,174,632	\$30,454,514
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$33,174,632	\$30,454,514

<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	\$33,174,632	\$30,454,514

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	4,584,192
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,184,192
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,440,941