

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2023



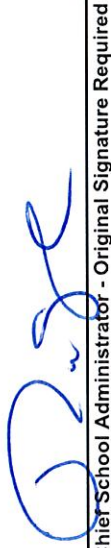
President of the Board - Original Signature Required

06.13.2023
Date



Secretary of the Board - Original Signature Required

6/13/2023
Date



Chief School Administrator - Original Signature Required

6-13-23
Date

Amie Savidge

Contact Person

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Telephone Extension

savidgea@udasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Upper Dauphin Area SD	COUNTY : Dauphin	AUN : 115229003
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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%

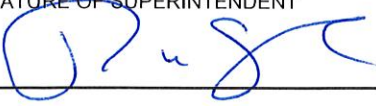
Did you raise property taxes in SY 2023-2024 (compared to 2022-2023)? Yes No

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

Total Budgeted Expenditures	\$24238923
Ending Unassigned Fund Balance	\$1795300
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.40%

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 6-13-23
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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 : Upper Dauphin Area SD	County : Dauphin
AUN Number : 115229003	

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 05.09.2023
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$130,825.00 Function 2200, Object 200: \$167,479.00	Benefit structure is more rich than salary schedule for support staff.
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$108,462.00 Function 2400, Object 200: \$132,639.00	Benefit structure is more rich than salary schedule for support staff.
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.	Fund balance is within the allowable limits
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Fund balance is committed between PSERS reserve and capital reserve.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,827,473
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,763,640
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,591,113</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	10,072,300
7000 Revenue from State Sources	11,901,838
8000 Revenue from Federal Sources	1,796,445
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$23,770,583</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$33,361,696</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	6,827,300
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	7,500
6114 Payments in Lieu of Current Taxes - State / Local	13,000
6120 Current Per Capita Taxes, Section 679	25,000
6140 Current Act 511 Taxes - Flat Rate Assessments	25,000
6150 Current Act 511 Taxes - Proportional Assessments	1,780,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	720,000
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	56,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	190,000
6940 Tuition from Patrons	102,500
6990 Refunds and Other Miscellaneous Revenue	6,000

REVENUE FROM LOCAL SOURCES \$10,072,300

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,647,779
7112 Basic Education Funding-Social Security	350,000
7220 Vocational Education	203,780
7271 Special Education funds for School-Aged Pupils	978,866
7292 Pre-K Counts	131,250
7311 Pupil Transportation Subsidy	850,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	2,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	135,089
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,000
7340 State Property Tax Reduction Allocation	528,013
7505 Ready to Learn Block Grant	202,061
7820 State Share of Retirement Contributions	1,850,000

REVENUE FROM STATE SOURCES \$11,901,838

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	482,006
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	59,918
8517 Title IV - 21st Century Schools	37,452
8521 Vocational Education - Operating Expenditures	30,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	530,814

	Amount
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	646,255
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	10,000
REVENUE FROM FEDERAL SOURCES	\$1,796,445
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,770,583

Act 1 Index (current): 5.6%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$6,827,300
 Amount of Tax Relief for Homestead Exclusions \$528,013
 Total Approx. Tax Revenue: \$7,355,313
 Approx. Tax Levy for Tax Rate Calculation: \$7,937,434

Rate

Dauphin Total

2022-23 Data		
a. Assessed Value	\$393,014,340	\$393,014,340
b. Real Estate Mills	19.4438	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$519,787,933	\$519,787,933
d. Assessed Value	\$397,106,000	\$397,106,000
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022-23 Calculations		
f. 2022-23 Tax Levy (a * b)	\$7,641,692	\$7,641,692

2023-24 Calculations		
g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2022-23 Tax Levy (f Total * g)	\$7,641,692	\$7,641,692
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	19.4438	

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.14350%	92.14350%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$7,937,434	\$7,937,434
I. 2023-24 Real Estate Tax Rate (k / d * 1000)	19.9882	

III.		
m. Tax Levy Generated by Mills (l / 1000 * d)	\$7,937,434	\$7,937,434
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$7,409,421	\$7,409,421
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	\$6,827,300	\$6,827,300

Act 1 Index (current): 5.6%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$6,827,300
 Amount of Tax Relief for Homestead Exclusions \$528,013
 Total Approx. Tax Revenue: \$7,355,313
 Approx. Tax Levy for Tax Rate Calculation: \$7,937,434

Dauphin Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	20.5326	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,153,619	\$8,153,619
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

Assessed Value Exclusion per Homestead	\$10,739.00	
V. Number of Homestead/Farmstead Properties	2472	2472
Median Assessed Value of Homestead Properties		\$78,800

Act 1 Index (current): 5.6%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$6,827,300
 Amount of Tax Relief for Homestead Exclusions \$528,013
 Total Approx. Tax Revenue: \$7,355,313
 Approx. Tax Levy for Tax Rate Calculation: \$7,937,434

Dauphin

Total

Rate

\$6,827,300

\$528,013

\$7,355,313

\$7,937,434

State Property Tax Reduction Allocation used for: Homestead Exclusions

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

Amount of Tax Relief from State/Local Sources

\$528,013

\$0

\$0

\$528,013

\$0

\$528,013

CODE	Current Real Estate Taxes	County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
		Dauphin	397,106,000	19.9882	7,937,434	528,013	7,409,421 X	92.14350%	6,827,300
Totals:			397,106,000		7,937,434	=	7,409,421 X	92.14350%	= 6,827,300
6120	Current Per Capita Taxes, Section 679					Rate			Estimated Revenue
6140	Current Act 511 Taxes – Flat Rate Assessments					\$5.00			25,000
6141	Current Act 511 Per Capita Taxes					Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6142	Current Act 511 Occupation Taxes – Flat Rate					\$5.00	\$0.00	25,000	25,000
6143	Current Act 511 Local Services Taxes					\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes					\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate					\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate					\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments					\$0.00	\$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments							25,000	25,000
6150	Current Act 511 Taxes – Proportional Assessments					Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes					0.500%	0.000%	900,000	900,000
6152	Current Act 511 Occupation Taxes					250.0000	0.000	780,000	780,000
6153	Current Act 511 Real Estate Transfer Taxes					0.500%	0.000%	100,000	100,000
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							1,780,000	1,780,000
	Total Act 511, Current Taxes							12 Mills	1,805,000
						Act 511 Tax Limit -->	519,787,933 X		6,237,455
							Market Value		(511 Limit)

Tax Function	Description	Tax Rate Charged in: 2022-23 (Rebalanced)	2023-24	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2022-23 (Rebalanced)	2023-24	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u> Dauphin	19,4438	19,9882	2.80%	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 <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%				
6152	Current Act 511 Occupation Taxes	250.0000	250.0000	0.00%	Yes	5.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,445,411
1200 Special Programs - Elementary / Secondary	4,395,378
1300 Vocational Education	792,719
1400 Other Instructional Programs - Elementary / Secondary	127,850
1500 Nonpublic School Programs	21,000
1700 Higher Education Programs for Secondary Students	56,770
1800 Pre-Kindergarten	153,931
Total Instruction	\$15,993,059
2000 Support Services	
2100 Support Services - Students	749,241
2200 Support Services - Instructional Staff	364,046
2300 Support Services - Administration	1,372,694
2400 Support Services - Pupil Health	247,601
2500 Support Services - Business	331,823
2600 Operation and Maintenance of Plant Services	1,930,849
2700 Student Transportation Services	1,162,000
2800 Support Services - Central	500,840
Total Support Services	\$6,659,094
3000 Operation of Non-Instructional Services	
3200 Student Activities	511,017
Total Operation of Non-Instructional Services	\$511,017
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,075,753
Total Other Expenditures and Financing Uses	\$1,075,753
Total Estimated Expenditures and Other Financing Uses	\$24,238,923

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,384,399
200 Personnel Services - Employee Benefits	3,608,815
400 Purchased Property Services	43,535
500 Other Purchased Services	873,520
600 Supplies	505,142
700 Property	30,000
Total Regular Programs - Elementary / Secondary	\$10,445,411
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,339,875
200 Personnel Services - Employee Benefits	1,127,556
300 Purchased Professional and Technical Services	466,043
500 Other Purchased Services	1,446,854
600 Supplies	15,050
Total Special Programs - Elementary / Secondary	\$4,395,378
1300 Vocational Education	
100 Personnel Services - Salaries	362,173
200 Personnel Services - Employee Benefits	280,942
400 Purchased Property Services	500
500 Other Purchased Services	122,032
600 Supplies	23,976
700 Property	3,096
Total Vocational Education	\$792,719
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	36,000
200 Personnel Services - Employee Benefits	1,150
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	88,700
Total Other Instructional Programs - Elementary / Secondary	\$127,850
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	21,000
Total Nonpublic School Programs	\$21,000
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	56,770
Total Higher Education Programs for Secondary Students	\$56,770
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	73,636
200 Personnel Services - Employee Benefits	62,544
600 Supplies	17,751
Total Pre-Kindergarten	\$153,931
Total Instruction	\$15,993,059
2000 Support Services	

Description	Amount
2100 Support Services - Students	
100 Personnel Services - Salaries	429,381
200 Personnel Services - Employee Benefits	284,935
300 Purchased Professional and Technical Services	19,200
500 Other Purchased Services	1,925
600 Supplies	13,800
Total Support Services - Students	\$749,241
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	130,825
200 Personnel Services - Employee Benefits	167,479
300 Purchased Professional and Technical Services	20,190
500 Other Purchased Services	24,702
600 Supplies	20,850
Total Support Services - Instructional Staff	\$364,046
2300 Support Services - Administration	
100 Personnel Services - Salaries	699,501
200 Personnel Services - Employee Benefits	516,393
300 Purchased Professional and Technical Services	85,100
500 Other Purchased Services	49,050
600 Supplies	11,050
800 Other Objects	11,600
Total Support Services - Administration	\$1,372,694
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	108,462
200 Personnel Services - Employee Benefits	132,639
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	250
500 Other Purchased Services	250
600 Supplies	2,000
Total Support Services - Pupil Health	\$247,601
2500 Support Services - Business	
100 Personnel Services - Salaries	147,805
200 Personnel Services - Employee Benefits	116,520
500 Other Purchased Services	10,800
600 Supplies	53,198
800 Other Objects	3,500
Total Support Services - Business	\$331,823
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	523,114
200 Personnel Services - Employee Benefits	460,444
300 Purchased Professional and Technical Services	38,295
400 Purchased Property Services	227,750
500 Other Purchased Services	183,333
600 Supplies	432,753
700 Property	63,600

Description	Amount
800 Other Objects	1,560
Total Operation and Maintenance of Plant Services	\$1,930,849
2700 Student Transportation Services	
500 Other Purchased Services	1,159,000
600 Supplies	3,000
Total Student Transportation Services	\$1,162,000
2800 Support Services - Central	
100 Personnel Services - Salaries	79,779
200 Personnel Services - Employee Benefits	45,064
300 Purchased Professional and Technical Services	148,500
500 Other Purchased Services	14,500
600 Supplies	27,897
700 Property	185,100
Total Support Services - Central	\$500,840
Total Support Services	\$6,659,094
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	176,414
200 Personnel Services - Employee Benefits	82,499
300 Purchased Professional and Technical Services	66,118
400 Purchased Property Services	35,001
500 Other Purchased Services	97,027
600 Supplies	44,850
800 Other Objects	9,108
Total Student Activities	\$511,017
Total Operation of Non-Instructional Services	\$511,017
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	156,753
900 Other Uses of Funds	919,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,075,753
Total Other Expenditures and Financing Uses	\$1,075,753
TOTAL EXPENDITURES	\$24,238,923

Cash and Short-Term Investments

General Fund	06/30/2023 Estimate	06/30/2024 Projection
Public Purpose (Expendable) Trust Fund	9,300,000	8,800,000
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 Cash and Short-Term Investments	\$9,300,000	\$8,800,000

Long-Term Investments

General Fund	06/30/2023 Estimate	06/30/2024 Projection
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

TOTAL CASH AND INVESTMENTS **\$9,300,000** **\$8,800,000**

Long-Term Indebtedness

<u>General Fund</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
0510 Bonds Payable	7,959,392	6,883,639
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 General Fund	\$7,959,392	\$6,883,639

<u>Public Purpose (Expendable) Trust Fund</u>		
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		

<u>Other Comptroller-Approved Special Revenue Funds</u>		
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		

<u>Athletic / School-Sponsored Extra Curricular Activities Fund</u>		
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>Total Athletic / School-Sponsored Extra Curricular Activities Fund</u>		

06/30/2023 Estimate 06/30/2024 Projection

Long-Term Indebtedness

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

06/30/2023 Estimate 06/30/2024 Projection

Long-Term Indebtedness

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

2023-2024 Final General Fund Budget

LEA : 115229003 Upper Dauphin Area SD

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06/30/2024 Projection

06/30/2023 Estimate

Long-Term Indebtedness

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

06/30/2024 Projection

06/30/2023 Estimate

Long-Term Indebtedness

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

\$7,959,392

\$6,883,639

06/30/2023 Estimate 06/30/2024 Projection

Short-Term Payables

- 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	\$7,959,392	\$6,883,639
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,327,473
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,795,300
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,122,773

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve **\$9,122,773**