

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/12/2023



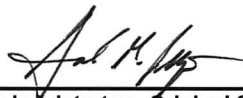
President of the Board - Original Signature Required

06/12/2023

Date

Secretary of the Board - Original Signature Required

06/12/2023

Date

Chief School Administrator - Original Signature Required

06/12/2023

Date

Nicole L DelGuerico

(610)682-5100

Extn :

Contact Person_____
Telephone_____
Extension

nicdel@bhasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :

Brandywine Heights Area SD

COUNTY :

Berks

AUN :

114060853

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	\$35933387
Ending Unassigned Fund Balance	\$1912597
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.32%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

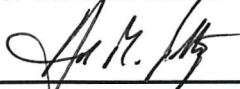
☒

No

☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT



DATE

12 June 2023

DUE DATE: AUGUST 15, 2023

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

Business L.

24 PS 6-687(a)(1)

(03/2006)

School District Name : Brandywine Heights Area SD	County : Berks	AUN Number : 114060853
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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 05.01.2023
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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.	History has shown it is wise to have a Budgetary Reserve. It is a reserve established for unforeseen expenses.
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.	Reserve established for unforeseen revenue fluctuations and expenditure increases expenses in future years. Part of this Unassigned Fund Balance is currently being utilized to balance this Budget.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Reserve established for future PSERS (State Retirement System) rate increases and unfunded liability. Part of this Committed Fund Balance is currently being utilized to balance this Budget.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Reserve established for specific one time related expenses including: Maintenance, Technology, Potential Litigation, Innovative Program, Early Education Start-Up, Capital Reserve, State Budget Delay Reserve and Balance Budget.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	17,185	
0820 Restricted Fund Balance	32,665	
0830 Committed Fund Balance	1,476,766	
0840 Assigned Fund Balance	6,779,469	
0850 Unassigned Fund Balance	1,951,419	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$10,207,654</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	23,513,260	
7000 Revenue from State Sources	11,104,145	
8000 Revenue from Federal Sources	1,067,160	
9000 Other Financing Sources	10,000	
Total Estimated Revenues And Other Financing Sources		<u>\$35,694,565</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$45,902,219</u>

LEA : 114060853 Brandywine Heights Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	19,968,584
6112 Interim Real Estate Taxes	18,069
6113 Public Utility Realty Taxes	21,140
6114 Payments in Lieu of Current Taxes - State / Local	169
6120 Current Per Capita Taxes, Section 679	33,100
6140 Current Act 511 Taxes - Flat Rate Assessments	52,850
6150 Current Act 511 Taxes - Proportional Assessments	2,194,511
6400 Delinquencies on Taxes Levied / Assessed by the LEA	519,600
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	62,170
6800 Revenues from Intermediary Sources / Pass-Through Funds	275,683
6910 Rentals	32,930
6920 Contributions and Donations from Private Sources	24,505
6990 Refunds and Other Miscellaneous Revenue	59,949
REVENUE FROM LOCAL SOURCES	\$23,513,260
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,792,394
7112 Basic Education Funding-Social Security	526,543
7160 Tuition for Orphans Subsidy	1,704
7271 Special Education funds for School-Aged Pupils	1,329,074
7292 Pre-K Counts	139,875
7311 Pupil Transportation Subsidy	754,634
7312 Nonpublic and Charter School Pupil Transportation Subsidy	30,415
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,498
7340 State Property Tax Reduction Allocation	990,697
7505 Ready to Learn Block Grant	205,220
7820 State Share of Retirement Contributions	2,309,091
REVENUE FROM STATE SOURCES	\$11,104,145
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	7,170
8514 Title I - Improving the Academic Achievement of the Disadvantaged	272,599
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	40,146
8517 Title IV - 21st Century Schools	24,221
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	600,000

LEA : 114060853 Brandywine Heights Area SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8751 ARP ESSER Learning Loss	93,714
8753 ARP ESSER Afterschool Programs	18,731
8754 ARP ESSER Homeless Children and Youth Funds	10,579
REVENUE FROM FEDERAL SOURCES	\$1,067,160
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	10,000
OTHER FINANCING SOURCES	\$10,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	35,694,565

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$19,968,584	
Amount of Tax Relief for Homestead Exclusions	<u>\$990,697</u>	
Total Approx. Tax Revenue:	\$20,959,281	
Approx. Tax Levy for Tax Rate Calculation:	\$21,790,800	
	Berks	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$605,411,600	\$605,411,600
b. Real Estate Mills	35.4526	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$901,223,549	\$901,223,549
d. Assessed Value	\$605,562,400	\$605,562,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$21,463,415	\$21,463,415
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$21,463,415	\$21,463,415
(f Total * g)		
i. Base Mills Subject to Index	35.4526	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00233%	96.00233%
k. Tax Levy Needed	\$21,790,800	\$21,790,800
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	35.9844	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$21,790,800	\$21,790,800
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$20,800,103
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,968,584
(n * Est. Pct. Collection)		
<hr/>		

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$19,968,584	
Amount of Tax Relief for Homestead Exclusions	<u>\$990,697</u>	
Total Approx. Tax Revenue:	\$20,959,281	
Approx. Tax Levy for Tax Rate Calculation:	\$21,790,800	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	37.1897	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$22,520,684	\$22,520,684
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	\$8,211.00	
Number of Homestead/Farmstead Properties	3367	3367
Median Assessed Value of Homestead Properties		\$110,500

Act 1 Index (current): 4.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$19,968,584
Amount of Tax Relief for Homestead Exclusions	<u>\$990,697</u>
Total Approx. Tax Revenue:	\$20,959,281
Approx. Tax Levy for Tax Rate Calculation:	\$21,790,800
	Berks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$990,697	Lowering RE Tax Rate	\$0	\$990,697
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$990,697

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 114060853 Brandywine Heights Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/14/2023 10:06:23 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
Berks	605,562,400	35.9844	21,790,800			96.00233%	
Totals:	605,562,400		21,790,800	- 990,697	= 20,800,103	X 96.00233%	= 19,968,584
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	33,100		
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	33,100	33,100
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	19,750	19,750
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						52,850	52,850
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%	1,989,511	1,989,511
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	205,000	205,000
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						2,194,511	2,194,511
Total Act 511, Current Taxes							2,247,361
Act 511 Tax Limit -->				901,223,549	X	12	10,814,683
				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>									
	Berks	35.4526	35.9844	1.51%	Yes	4.9%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,247,526
1200 Special Programs - Elementary / Secondary	5,282,900
1300 Vocational Education	593,876
1400 Other Instructional Programs - Elementary / Secondary	46,403
1800 Pre-Kindergarten	98,989
Total Instruction	\$20,269,694
2000 Support Services	
2100 Support Services - Students	1,229,484
2200 Support Services - Instructional Staff	1,634,935
2300 Support Services - Administration	1,694,876
2400 Support Services - Pupil Health	439,312
2500 Support Services - Business	665,130
2600 Operation and Maintenance of Plant Services	3,370,770
2700 Student Transportation Services	1,695,579
2800 Support Services - Central	830,992
2900 Other Support Services	22,609
Total Support Services	\$11,583,687
3000 Operation of Non-Instructional Services	
3200 Student Activities	720,371
3300 Community Services	500
Total Operation of Non-Instructional Services	\$720,871
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	701,717
Total Facilities Acquisition, Construction and Improvement Services	\$701,717
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,557,418
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$2,657,418
Total Estimated Expenditures and Other Financing Uses	\$35,933,387

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,841,760
200 Personnel Services - Employee Benefits	4,691,664
300 Purchased Professional and Technical Services	263,000
400 Purchased Property Services	266,589
500 Other Purchased Services	675,755
600 Supplies	390,902
700 Property	112,500
800 Other Objects	5,356
Total Regular Programs - Elementary / Secondary	\$14,247,526
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,795,958
200 Personnel Services - Employee Benefits	1,081,742
300 Purchased Professional and Technical Services	1,110,000
500 Other Purchased Services	1,241,000
600 Supplies	54,000
800 Other Objects	200
Total Special Programs - Elementary / Secondary	\$5,282,900
1300 <u>Vocational Education</u>	
500 Other Purchased Services	593,876
Total Vocational Education	\$593,876
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	30,500
200 Personnel Services - Employee Benefits	12,703
300 Purchased Professional and Technical Services	3,200
Total Other Instructional Programs - Elementary / Secondary	\$46,403
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	72,477
200 Personnel Services - Employee Benefits	26,512
Total Pre-Kindergarten	\$98,989
Total Instruction	\$20,269,694
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	705,474
200 Personnel Services - Employee Benefits	413,996
300 Purchased Professional and Technical Services	68,400
400 Purchased Property Services	2,009
500 Other Purchased Services	1,855
600 Supplies	37,250
800 Other Objects	500
Total Support Services - Students	\$1,229,484
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	876,613
200 Personnel Services - Employee Benefits	495,624
300 Purchased Professional and Technical Services	68,200
400 Purchased Property Services	12,957
500 Other Purchased Services	11,208
600 Supplies	169,250
800 Other Objects	1,083
Total Support Services - Instructional Staff	\$1,634,935
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	925,532
200 Personnel Services - Employee Benefits	507,585
300 Purchased Professional and Technical Services	98,300
400 Purchased Property Services	25,568
500 Other Purchased Services	79,671
600 Supplies	37,570
800 Other Objects	20,650
Total Support Services - Administration	\$1,694,876
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	273,598
200 Personnel Services - Employee Benefits	155,346
300 Purchased Professional and Technical Services	2,890
400 Purchased Property Services	250
600 Supplies	6,933
800 Other Objects	295
Total Support Services - Pupil Health	\$439,312
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	402,737
200 Personnel Services - Employee Benefits	196,772
300 Purchased Professional and Technical Services	6,450
400 Purchased Property Services	4,542
500 Other Purchased Services	1,660
600 Supplies	43,269
800 Other Objects	9,700
Total Support Services - Business	\$665,130
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	666,139
200 Personnel Services - Employee Benefits	381,917
300 Purchased Professional and Technical Services	525,500
400 Purchased Property Services	810,798
500 Other Purchased Services	111,976
600 Supplies	804,040
700 Property	70,000
800 Other Objects	400
Total Operation and Maintenance of Plant Services	\$3,370,770
2700 <u>Student Transportation Services</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	56,650
200 Personnel Services - Employee Benefits	52,439
500 Other Purchased Services	1,577,860
600 Supplies	8,430
800 Other Objects	200
Total Student Transportation Services	\$1,695,579
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	60,000
200 Personnel Services - Employee Benefits	53,243
300 Purchased Professional and Technical Services	348,500
400 Purchased Property Services	65,000
500 Other Purchased Services	66,932
600 Supplies	234,917
800 Other Objects	2,400
Total Support Services - Central	\$830,992
2900 <u>Other Support Services</u>	
500 Other Purchased Services	22,609
Total Other Support Services	\$22,609
Total Support Services	\$11,583,687
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	335,427
200 Personnel Services - Employee Benefits	150,053
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	11,501
500 Other Purchased Services	64,865
600 Supplies	77,625
800 Other Objects	20,900
Total Student Activities	\$720,371
3300 <u>Community Services</u>	
600 Supplies	500
Total Community Services	\$500
Total Operation of Non-Instructional Services	\$720,871
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	12,000
700 Property	689,717
Total Facilities Acquisition, Construction and Improvement Services	\$701,717
Total Facilities Acquisition, Construction and Improvement Services	\$701,717
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	617,418
900 Other Uses of Funds	1,940,000

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Description	Amount
Total Debt Service / Other Expenditures and Financing Uses	\$2,557,418
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$2,657,418
TOTAL EXPENDITURES	\$35,933,387

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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	11,148,212	10,767,117
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	2,665,402	1,000,000
Other Capital Projects Fund	2,669,737	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	286,000	246,000
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	\$16,769,351	\$12,013,117

<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		

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<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	\$16,769,351	\$12,013,117

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	18,815,000	16,875,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	556,488	373,955
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$19,371,488	\$17,248,955
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		

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<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		

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<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		

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<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	\$19,371,488	\$17,248,955

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<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	\$19,371,488	\$17,248,955

LEA : 114060853 Brandywine Heights Area SD

Account Description	Amounts
0810 Nonspendable Fund Balance	17,185
0820 Restricted Fund Balance	32,665
0830 Committed Fund Balance	1,276,766
0840 Assigned Fund Balance	6,779,469
0850 Unassigned Fund Balance	1,912,597
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,968,832
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,118,682