

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval


Date of Adoption of the General Fund Budget: 06/19/2023

_____
President of the Board - Original Signature Required_____
Secretary of the Board - Original Signature Required_____
Chief School Administrator - Original Signature Required

Jennifer Pesanka

Contact Person

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Email Address_____
Date_____
Date_____
Date

(412)881-2227

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Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Brentwood Borough SD	COUNTY : Allegheny	AUN : 103021453
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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	\$30449816
Ending Unassigned Fund Balance	\$1505222
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.94%

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 : Brentwood Borough SD	County : Allegheny	AUN Number : 103021453
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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 5/15/2023
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
5280	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2400, Object 100: \$132,112.00</div> <div>Function 2400, Object 200: \$140,948.00</div>	District is paying \$16,500 in regards to retiree health insurance (object 281), there is no salary to offset this cost.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	District is budgeting \$50,000 for any unexpected emergency or purchase needed throughout the year.
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.	The District is estimating 5% (\$1,505,222) of it's expenditure budget as unassigned. This amount is for any unexpected or emergency needs of the District
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	District is committing \$1,500,000 for it's portion of the Steel Center AVTS bond series 2022
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	District is assigning funds for future salary increases, futures PSERS rate increases, future health insurance rate increases, \$500,000 for capital emergencies and \$125,000 for technology

<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	1,500,000
0840 Assigned Fund Balance	2,246,775
0850 Unassigned Fund Balance	1,444,447
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,191,222</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	18,346,807
7000 Revenue from State Sources	11,518,011
8000 Revenue from Federal Sources	584,998
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$30,449,816</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$35,641,038</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,364,060
6113 Public Utility Realty Taxes	13,750
6140 Current Act 511 Taxes - Flat Rate Assessments	11,000
6150 Current Act 511 Taxes - Proportional Assessments	1,535,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,832,055
6500 Earnings on Investments	190,000
6700 Revenues from LEA Activities	45,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	320,900
6910 Rentals	9,600
6920 Contributions and Donations from Private Sources	5,000
6990 Refunds and Other Miscellaneous Revenue	20,442
REVENUE FROM LOCAL SOURCES	\$18,346,807
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,802,884
7112 Basic Education Funding-Social Security	455,081
7271 Special Education funds for School-Aged Pupils	1,199,744
7311 Pupil Transportation Subsidy	45,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	21,000
7340 State Property Tax Reduction Allocation	787,713
7360 Safe Schools	52,739
7505 Ready to Learn Block Grant	218,768
7820 State Share of Retirement Contributions	1,933,582
REVENUE FROM STATE SOURCES	\$11,518,011
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	348,807
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	44,471
8517 Title IV - 21st Century Schools	20,076
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	114,944
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	55,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,700
REVENUE FROM FEDERAL SOURCES	\$584,998
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	30,449,816

Act 1 Index (current): 5.8%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	4	
Approx. Tax Revenue from RE Taxes:	\$13,364,087	
Amount of Tax Relief for Homestead Exclusions	<u>\$787,713</u>	
Total Approx. Tax Revenue:	\$14,151,800	
Approx. Tax Levy for Tax Rate Calculation:	\$15,313,895	
	Allegheny	Total

2022-23 Data		
a. Assessed Value	\$409,719,010	\$409,719,010
b. Real Estate Mills	35.7905	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$374,229,152	\$374,229,152
d. Assessed Value	\$414,137,855	\$414,137,855
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$14,664,048	\$14,664,048
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$14,664,048	\$14,664,048
(f Total * g)		
i. Base Mills Subject to Index	35.7905	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%
k. Tax Levy Needed	\$15,313,895	\$15,313,895
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	36.9777	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,313,865	\$15,313,865
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,526,152
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,364,060
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.8%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	4	
Approx. Tax Revenue from RE Taxes:	\$13,364,087	
Amount of Tax Relief for Homestead Exclusions	<u>\$787,713</u>	
Total Approx. Tax Revenue:	\$14,151,800	
Approx. Tax Levy for Tax Rate Calculation:	\$15,313,895	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	37.8663	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,681,868	\$15,681,868
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$9,249.00	
Number of Homestead/Farmstead Properties	2276	2276
Median Assessed Value of Homestead Properties		\$87,600

Act 1 Index (current): 5.8%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$13,364,087
Amount of Tax Relief for Homestead Exclusions	<u>\$787,713</u>
Total Approx. Tax Revenue:	\$14,151,800
Approx. Tax Levy for Tax Rate Calculation:	\$15,313,895
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$787,713	Lowering RE Tax Rate	\$0	\$787,713
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$787,713

<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>							
Allegheny	414,137,855	36.9777	15,313,865				92.00000%			
Totals:				414,137,855	15,313,865	-	787,713 =	14,526,152 X	92.00000% =	13,364,060
				<u>Rate</u>	<u>Estimated Revenue</u>					
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0					
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>			
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0			
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0			
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	11,000	11,000			
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0			
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0			
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0			
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0			
Total Current Act 511 Taxes – Flat Rate Assessments						11,000	11,000			
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>			
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	1,375,000	1,375,000			
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0			
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	160,000	160,000			
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						1,535,000	1,535,000			
Total Act 511, Current Taxes							1,546,000			
Act 511 Tax Limit -->					374,229,152 X	12	4,490,750			
					Market Value	Mills	(511 Limit)			

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Allegheny	35.7905	36.9777	3.32%	Yes	5.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.8%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,332,559
1200 Special Programs - Elementary / Secondary	4,173,776
1300 Vocational Education	367,815
1400 Other Instructional Programs - Elementary / Secondary	26,625
1500 Nonpublic School Programs	8,000
1800 Pre-Kindergarten	22,721
Total Instruction	\$17,931,496
2000 Support Services	
2100 Support Services - Students	601,232
2200 Support Services - Instructional Staff	580,360
2300 Support Services - Administration	1,822,948
2400 Support Services - Pupil Health	367,327
2500 Support Services - Business	464,657
2600 Operation and Maintenance of Plant Services	2,638,117
2700 Student Transportation Services	862,452
2800 Support Services - Central	159,273
2900 Other Support Services	11,000
Total Support Services	\$7,507,366
3000 Operation of Non-Instructional Services	
3200 Student Activities	790,035
3300 Community Services	50,200
Total Operation of Non-Instructional Services	\$840,235
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	91,300
Total Facilities Acquisition, Construction and Improvement Services	\$91,300
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,943,429
5200 Interfund Transfers - Out	2,085,990
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$4,079,419
Total Estimated Expenditures and Other Financing Uses	\$30,449,816

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		6,890,081
200 Personnel Services - Employee Benefits		4,502,628
300 Purchased Professional and Technical Services		444,080
400 Purchased Property Services		67,364
500 Other Purchased Services		893,925
600 Supplies		480,007
700 Property		1,025
800 Other Objects		53,449
Total Regular Programs - Elementary / Secondary		\$13,332,559
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		1,277,902
200 Personnel Services - Employee Benefits		870,313
300 Purchased Professional and Technical Services		806,164
500 Other Purchased Services		1,201,000
600 Supplies		15,687
700 Property		2,000
800 Other Objects		710
Total Special Programs - Elementary / Secondary		\$4,173,776
1300 <u>Vocational Education</u>		
500 Other Purchased Services		367,815
Total Vocational Education		\$367,815
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		4,500
200 Personnel Services - Employee Benefits		1,875
500 Other Purchased Services		20,250
Total Other Instructional Programs - Elementary / Secondary		\$26,625
1500 <u>Nonpublic School Programs</u>		
300 Purchased Professional and Technical Services		8,000
Total Nonpublic School Programs		\$8,000
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		14,625
200 Personnel Services - Employee Benefits		6,096
600 Supplies		2,000
Total Pre-Kindergarten		\$22,721
Total Instruction		\$17,931,496
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		296,084
200 Personnel Services - Employee Benefits		218,197
300 Purchased Professional and Technical Services		76,000
500 Other Purchased Services		120

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<u>Description</u>	<u>Amount</u>
600 Supplies	10,831
Total Support Services - Students	\$601,232
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	281,050
200 Personnel Services - Employee Benefits	218,539
300 Purchased Professional and Technical Services	64,055
500 Other Purchased Services	4,460
600 Supplies	10,610
800 Other Objects	1,646
Total Support Services - Instructional Staff	\$580,360
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	934,095
200 Personnel Services - Employee Benefits	595,765
300 Purchased Professional and Technical Services	240,800
500 Other Purchased Services	24,764
600 Supplies	7,070
700 Property	600
800 Other Objects	19,854
Total Support Services - Administration	\$1,822,948
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	132,112
200 Personnel Services - Employee Benefits	140,948
300 Purchased Professional and Technical Services	77,200
400 Purchased Property Services	200
500 Other Purchased Services	8,767
600 Supplies	5,800
700 Property	2,300
Total Support Services - Pupil Health	\$367,327
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	205,230
200 Personnel Services - Employee Benefits	144,510
300 Purchased Professional and Technical Services	45,150
400 Purchased Property Services	825
500 Other Purchased Services	5,555
600 Supplies	45,769
800 Other Objects	17,618
Total Support Services - Business	\$464,657
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,067,607
200 Personnel Services - Employee Benefits	768,660
300 Purchased Professional and Technical Services	6,700
400 Purchased Property Services	200,514
500 Other Purchased Services	107,522
600 Supplies	484,803
800 Other Objects	2,311

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$2,638,117
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	862,452
Total Student Transportation Services	\$862,452
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	84,481
200 Personnel Services - Employee Benefits	37,438
300 Purchased Professional and Technical Services	11,578
500 Other Purchased Services	25,676
600 Supplies	100
Total Support Services - Central	\$159,273
2900 <u>Other Support Services</u>	
500 Other Purchased Services	11,000
Total Other Support Services	\$11,000
Total Support Services	\$7,507,366
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	324,922
200 Personnel Services - Employee Benefits	161,813
300 Purchased Professional and Technical Services	49,000
400 Purchased Property Services	80,165
500 Other Purchased Services	110,230
600 Supplies	39,265
700 Property	3,600
800 Other Objects	21,040
Total Student Activities	\$790,035
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	200
Total Community Services	\$50,200
Total Operation of Non-Instructional Services	\$840,235
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	7,400
700 Property	83,900
Total Facilities Acquisition, Construction and Improvement Services	\$91,300
Total Facilities Acquisition, Construction and Improvement Services	\$91,300
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,335,605
900 Other Uses of Funds	607,824
Total Debt Service / Other Expenditures and Financing Uses	\$1,943,429

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<u>Description</u>	<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,085,990
Total Interfund Transfers - Out	\$2,085,990
5900 <u>Budgetary Reserve</u>	
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$4,079,419
TOTAL EXPENDITURES	\$30,449,816

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	7,128,511	3,676,392
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	120,000	113,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	2,500,000	2,095,000
Other Capital Projects Fund	4,525,604	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	325,000	225,000
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	\$14,599,115	\$6,109,392

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	6,328,511	3,832,392
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	\$6,328,511	\$3,832,392
TOTAL CASH AND INVESTMENTS	\$20,927,626	\$9,941,784

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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	39,594,699	38,184,586
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	141,761	90,211
0540 Accumulated Compensated Absences	711,430	754,140
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,806,253	3,831,161
0599 Other Noncurrent Liabilities		
Total General Fund	\$44,254,143	\$42,860,098
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		

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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		

<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	\$44,254,143	\$42,860,098

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	702,077	1,077,730
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	\$702,077	\$1,077,730
TOTAL INDEBTEDNESS	\$44,956,220	\$43,937,828

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,500,000
0840 Assigned Fund Balance	2,186,000
0850 Unassigned Fund Balance	1,505,222
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,191,222
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,241,222