

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Jennifer Pesanka

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Extn :

Contact Person

Telephone

Extension

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2022-2023 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 2022-2023 (compared to 2021-2022)?

Yes ☒

No ☐

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$27984588
Ending Unassigned Fund Balance	\$141341
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.50%

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
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DUE DATE: AUGUST 15, 2022

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 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
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DUE DATE: **IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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: \$122,213.00 Function 2400, Object 200: \$156,095.00	WE HAVE LOWER PAYING SALARIES AT BACHLOR LEVELS BUT DISTRICT PAYS HIGH LEVELS OF BENEFITS SUCH AS HEALTH INSURANCE AND PSERS RETIREMENT.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	RESERVE IS FOR UNBUDGETED ITEMS THAT ARISE DUE TO EMERGENCY ETC.
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.	DISTRICT IS LEAVING MONEY UNASSIGNED FOR EMERGENCIES
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	COMMITTING FUNDS FOR STEEL CENTER RENOVATIONS. COMMITMENT WAS MADE BY BOARD OF DIRECTORS AT 06/30/21
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 MONEY FOR INCREASES TO SALARIES IN 2023/2024, INCREASES FOR HEALTH INSURANCE PREMIUM FOR 2023/24, DEFICIT IN 2022/23 BUDGET, INCREASES FOR SALARIES IN 2024/25, INCREASES IN HEALTH INSURANCE PREMIUMS FOR 2024/25

ITEM	AMOUNTS	
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	609,705	
0840 Assigned Fund Balance	3,330,249	
0850 Unassigned Fund Balance	207,375	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,147,329</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	15,345,943	
7000 Revenue from State Sources	10,869,102	
8000 Revenue from Federal Sources	1,028,260	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$27,243,305</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$31,390,634</u>

LEA : 103021453 Brentwood Borough SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,765,063
6113 Public Utility Realty Taxes	12,800
6140 Current Act 511 Taxes - Flat Rate Assessments	9,000
6150 Current Act 511 Taxes - Proportional Assessments	1,430,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	735,020
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	36,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	302,360
6920 Contributions and Donations from Private Sources	2,500
6990 Refunds and Other Miscellaneous Revenue	23,200
REVENUE FROM LOCAL SOURCES	\$15,345,943
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,748,715
7112 Basic Education Funding-Social Security	435,000
7271 Special Education funds for School-Aged Pupils	1,168,406
7311 Pupil Transportation Subsidy	75,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	170,508
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	788,979
7360 Safe Schools	39,638
7505 Ready to Learn Block Grant	218,768
7820 State Share of Retirement Contributions	2,202,588
REVENUE FROM STATE SOURCES	\$10,869,102
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	4,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	259,831
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	39,853
8517 NCLB, Title IV - 21st Century Schools	17,094
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	408,604
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	245,128
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	53,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	750
REVENUE FROM FEDERAL SOURCES	\$1,028,260
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	27,243,305

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,765,063	
Amount of Tax Relief for Homestead Exclusions	<u>\$788,979</u>	
Total Approx. Tax Revenue:	\$13,554,042	
Approx. Tax Levy for Tax Rate Calculation:	\$14,664,047	
	Allegheny	Total

2021-22 Data		
a. Assessed Value	\$403,617,810	\$403,617,810
b. Real Estate Mills	34.1187	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$367,572,086	\$367,572,086
d. Assessed Value	\$409,719,010	\$409,719,010
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$13,770,915	\$13,770,915
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$13,770,915	\$13,770,915
(f Total * g)		
i. Base Mills Subject to Index	34.1187	
(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	\$14,664,047	\$14,664,047
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	35.7905	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,664,048	\$14,664,048
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,875,069
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,765,063
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,765,063	
Amount of Tax Relief for Homestead Exclusions	<u>\$788,979</u>	
Total Approx. Tax Revenue:	\$13,554,042	
Approx. Tax Levy for Tax Rate Calculation:	\$14,664,047	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	35.7905	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,664,048	\$14,664,048
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	\$9,665.63	
Number of Homestead/Farmstead Properties	2283	2283
Median Assessed Value of Homestead Properties		\$87,300

Act 1 Index (current): 4.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,765,063
Amount of Tax Relief for Homestead Exclusions	<u>\$788,979</u>
Total Approx. Tax Revenue:	\$13,554,042
Approx. Tax Levy for Tax Rate Calculation:	\$14,664,047
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$788,979	Lowering RE Tax Rate	\$0	\$788,979
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$788,979

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 103021453 Brentwood Borough SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511			
Printed 5/18/2022 4:16:07 PM				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>
Allegheny	409,719,010	35.7905	14,664,048			92.00000%	
Totals:	409,719,010		14,664,048	-	788,979 =	13,875,069 X	92.00000% = 12,765,063
				<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	9,000	9,000
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						9,000	9,000
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%	1,200,000	1,200,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	230,000	230,000
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						1,430,000	1,430,000
Total Act 511, Current Taxes							1,439,000
Act 511 Tax Limit -->				367,572,086 X	12	4,410,865	
				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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Allegheny <u>Current Act 511 Taxes– Flat Rate Assessments</u>	34.1187	35.7905	4.90%	Yes	4.9%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.9%				
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	13,096,178
1200 Special Programs - Elementary / Secondary	4,383,732
1300 Vocational Education	338,100
1400 Other Instructional Programs - Elementary / Secondary	25,147
1500 Nonpublic School Programs	1,350
1800 Pre-Kindergarten	14,134
Total Instruction	\$17,858,641
2000 Support Services	
2100 Support Services - Students	572,318
2200 Support Services - Instructional Staff	622,207
2300 Support Services - Administration	1,759,206
2400 Support Services - Pupil Health	339,503
2500 Support Services - Business	471,448
2600 Operation and Maintenance of Plant Services	2,709,075
2700 Student Transportation Services	868,452
2800 Support Services - Central	160,851
2900 Other Support Services	11,000
Total Support Services	\$7,514,060
3000 Operation of Non-Instructional Services	
3200 Student Activities	760,873
3300 Community Services	74,200
Total Operation of Non-Instructional Services	\$835,073
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	39,600
Total Facilities Acquisition, Construction and Improvement Services	\$39,600
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,687,214
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$1,737,214
Total Estimated Expenditures and Other Financing Uses	\$27,984,588

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,403,700
200 Personnel Services - Employee Benefits	4,529,178
300 Purchased Professional and Technical Services	408,900
400 Purchased Property Services	350,985
500 Other Purchased Services	700,931
600 Supplies	623,297
700 Property	25,000
800 Other Objects	54,187
Total Regular Programs - Elementary / Secondary	\$13,096,178
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,126,984
200 Personnel Services - Employee Benefits	938,186
300 Purchased Professional and Technical Services	982,348
500 Other Purchased Services	1,316,680
600 Supplies	15,934
800 Other Objects	3,600
Total Special Programs - Elementary / Secondary	\$4,383,732
1300 <u>Vocational Education</u>	
500 Other Purchased Services	338,100
Total Vocational Education	\$338,100
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,147
500 Other Purchased Services	18,000
Total Other Instructional Programs - Elementary / Secondary	\$25,147
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	1,350
Total Nonpublic School Programs	\$1,350
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	9,750
200 Personnel Services - Employee Benefits	4,184
600 Supplies	200
Total Pre-Kindergarten	\$14,134
Total Instruction	\$17,858,641
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	282,551
200 Personnel Services - Employee Benefits	207,312
300 Purchased Professional and Technical Services	66,000
500 Other Purchased Services	120
600 Supplies	16,035

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<u>Description</u>	<u>Amount</u>
800 Other Objects	300
Total Support Services - Students	\$572,318
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	344,466
200 Personnel Services - Employee Benefits	244,897
300 Purchased Professional and Technical Services	18,360
500 Other Purchased Services	4,235
600 Supplies	8,983
800 Other Objects	1,266
Total Support Services - Instructional Staff	\$622,207
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	922,886
200 Personnel Services - Employee Benefits	577,746
300 Purchased Professional and Technical Services	214,100
500 Other Purchased Services	22,855
600 Supplies	6,870
700 Property	600
800 Other Objects	14,149
Total Support Services - Administration	\$1,759,206
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	122,213
200 Personnel Services - Employee Benefits	156,095
300 Purchased Professional and Technical Services	45,500
400 Purchased Property Services	640
500 Other Purchased Services	8,807
600 Supplies	5,858
800 Other Objects	390
Total Support Services - Pupil Health	\$339,503
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	220,403
200 Personnel Services - Employee Benefits	150,883
300 Purchased Professional and Technical Services	35,550
400 Purchased Property Services	825
500 Other Purchased Services	4,945
600 Supplies	44,620
800 Other Objects	14,222
Total Support Services - Business	\$471,448
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,129,851
200 Personnel Services - Employee Benefits	800,728
300 Purchased Professional and Technical Services	6,260
400 Purchased Property Services	178,800
500 Other Purchased Services	92,456
600 Supplies	492,014
700 Property	7,800

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,166
Total Operation and Maintenance of Plant Services	\$2,709,075
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	868,452
Total Student Transportation Services	\$868,452
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	78,854
200 Personnel Services - Employee Benefits	44,654
300 Purchased Professional and Technical Services	12,423
500 Other Purchased Services	23,570
600 Supplies	1,350
Total Support Services - Central	\$160,851
2900 <u>Other Support Services</u>	
500 Other Purchased Services	11,000
Total Other Support Services	\$11,000
Total Support Services	\$7,514,060
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	311,643
200 Personnel Services - Employee Benefits	159,524
300 Purchased Professional and Technical Services	57,586
400 Purchased Property Services	76,955
500 Other Purchased Services	96,200
600 Supplies	42,340
800 Other Objects	16,625
Total Student Activities	\$760,873
3300 <u>Community Services</u>	
400 Purchased Property Services	74,000
600 Supplies	200
Total Community Services	\$74,200
Total Operation of Non-Instructional Services	\$835,073
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	39,600
Total Facilities Acquisition, Construction and Improvement Services	\$39,600
Total Facilities Acquisition, Construction and Improvement Services	\$39,600
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	977,214
900 Other Uses of Funds	710,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,687,214

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<u>Description</u>	<u>Amount</u>
5900 <u>Budgetary Reserve</u>	
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$1,737,214
TOTAL EXPENDITURES	\$27,984,588

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	5,791,000	4,991,716
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	2,018,349	4,963,270
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	\$7,809,349	\$9,954,986

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	3,532,000	1,532,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	2,963,270	7,786,494
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>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$6,495,270	\$9,318,494
TOTAL CASH AND INVESTMENTS	\$14,304,619	\$19,273,480

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	23,618,788	23,079,277
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	324,851	234,336
0540 Accumulated Compensated Absences	667,670	706,670
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,150,549	4,505,899
0599 Other Noncurrent Liabilities		
Total General Fund	\$28,761,858	\$28,526,182
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase 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-Purchase 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-Purchase 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		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase 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-Purchase 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-Purchase 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-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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-Purchase 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-Purchase 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-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase 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-Purchase 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-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase 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		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>	
0530 Lease-Purchase 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	\$28,761,858	\$28,526,182	

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	537,336	405,838
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	9,570	
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	\$546,906	\$405,838
TOTAL INDEBTEDNESS	\$29,308,764	\$28,932,020

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	609,705
0840 Assigned Fund Balance	2,655,000
0850 Unassigned Fund Balance	141,341
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,406,046
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,456,046