

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## 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

(412)881-2227

Extn :2404

**Contact Person**

**Telephone**

**Extension**

\_\_\_\_\_  
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**Email Address**

# 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	\$30417580
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
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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)

<b>School District Name :</b> Brentwood Borough SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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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>
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: \$132,112.00 Function 2400, Object 200: \$141,300.00	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>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
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
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,191,222</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	18,425,864
7000 Revenue from State Sources	11,503,125
8000 Revenue from Federal Sources	488,591
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$30,417,580</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$35,608,802</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	13,556,879
6112 Interim Real Estate Taxes	2,085,990
6113 Public Utility Realty Taxes	13,750
6140 Current Act 511 Taxes - Flat Rate Assessments	11,000
6150 Current Act 511 Taxes - Proportional Assessments	1,510,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	746,065
6500 Earnings on Investments	112,000
6700 Revenues from LEA Activities	45,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	310,381
6910 Rentals	9,600
6920 Contributions and Donations from Private Sources	5,000
6990 Refunds and Other Miscellaneous Revenue	20,199

**REVENUE FROM LOCAL SOURCES \$18,425,864**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	6,802,884
7112 Basic Education Funding-Social Security	436,205
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	62,739
7505 Ready to Learn Block Grant	218,768
7820 State Share of Retirement Contributions	1,927,572

**REVENUE FROM STATE SOURCES \$11,503,125**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	260,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	39,853
8517 Title IV - 21st Century Schools	17,094
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	114,944
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	55,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,700
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$488,591</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>30,417,580</b>
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Act 1 Index (current): 5.8%

<b>Calculation Method:</b>	<b>Revenue</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>		<b>4</b>
<b>Approx. Tax Revenue from RE Taxes:</b>		<b>\$13,556,904</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>		<b><u>\$787,713</u></b>
<b>Total Approx. Tax Revenue:</b>		<b>\$14,344,617</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>		<b>\$15,523,478</b>
	<b>Allegheny</b>	<b>Total</b>

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<b>2022-23 Data</b>		
a. Assessed Value	\$409,719,010	\$409,719,010
b. Real Estate Mills	35.7905	
<b>I. 2023-24 Data</b>		
c. 2021 STEB Market Value	\$374,229,152	\$374,229,152
d. Assessed Value	\$414,853,667	\$414,853,667
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2022-23 Calculations</b>		
f. 2022-23 Tax Levy	\$14,664,048	\$14,664,048
(a * b)		
<b>2023-24 Calculations</b>		
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		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%
k. Tax Levy Needed	\$15,523,478	\$15,523,478
(Approx. Tax Levy * g)		
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>37.4191</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,523,451	\$15,523,451
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,735,738
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,556,879
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.8%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

4

\$13,556,904

\$787,713

\$14,344,617

\$15,523,478

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index

37.8663

(i \* (1 + Index))

q. Mills In Excess of Index

0.0000

(if l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$15,708,973

\$15,708,973

IV. (p / 1000 \* d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t \* Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$9,249.00

V. 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:	\$13,556,904
Amount of Tax Relief for Homestead Exclusions	<u>\$787,713</u>
Total Approx. Tax Revenue:	\$14,344,617
Approx. Tax Levy for Tax Rate Calculation:	\$15,523,478
	Allegheny

Total

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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
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$787,713</b>

CODE

6111 Current Real Estate Taxes

<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	414,853,667	37.4191	15,523,451			92.00000%	
<b>Totals:</b>	<b>414,853,667</b>		<b>15,523,451</b>	<b>787,713</b>	<b>14,735,738</b>	<b>92.00000%</b>	<b>13,556,879</b>

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	11,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 11,000 11,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,350,000	1,350,000
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 1,510,000 1,510,000**

**Total Act 511, Current Taxes 1,521,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>374,229,152</b>	<b>X</b>	<b>12</b>	<b>4,490,750</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

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	37.4191	4.56%	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%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	13,165,852
1200 Special Programs - Elementary / Secondary	4,109,334
1300 Vocational Education	367,815
1400 Other Instructional Programs - Elementary / Secondary	26,625
1500 Nonpublic School Programs	1,350
1800 Pre-Kindergarten	16,136
<b>Total Instruction</b>	<b>\$17,687,112</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	601,938
2200 Support Services - Instructional Staff	637,030
2300 Support Services - Administration	1,820,745
2400 Support Services - Pupil Health	367,679
2500 Support Services - Business	457,421
2600 Operation and Maintenance of Plant Services	2,626,635
2700 Student Transportation Services	862,452
2800 Support Services - Central	160,526
<b>Total Support Services</b>	<b>\$7,534,426</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	790,123
3300 Community Services	50,200
<b>Total Operation of Non-Instructional Services</b>	<b>\$840,323</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	91,300
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$91,300</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,128,429
5200 Interfund Transfers - Out	2,085,990
5900 Budgetary Reserve	50,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,264,419</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$30,417,580</b>

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,841,844
200 Personnel Services - Employee Benefits	4,474,228
300 Purchased Professional and Technical Services	404,100
400 Purchased Property Services	67,364
500 Other Purchased Services	893,925
600 Supplies	429,917
700 Property	1,025
800 Other Objects	53,449
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$13,165,852</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,225,352
200 Personnel Services - Employee Benefits	861,291
300 Purchased Professional and Technical Services	784,294
500 Other Purchased Services	1,220,000
600 Supplies	15,687
700 Property	2,000
800 Other Objects	710
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,109,334</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	367,815
<b>Total Vocational Education</b>	<b>\$367,815</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,500
200 Personnel Services - Employee Benefits	1,875
500 Other Purchased Services	20,250
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$26,625</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	1,350
<b>Total Nonpublic School Programs</b>	<b>\$1,350</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	11,250
200 Personnel Services - Employee Benefits	4,686
600 Supplies	200
<b>Total Pre-Kindergarten</b>	<b>\$16,136</b>
<b>Total Instruction</b>	<b>\$17,687,112</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	296,281
200 Personnel Services - Employee Benefits	218,706
300 Purchased Professional and Technical Services	76,000
500 Other Purchased Services	120

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	10,831
<b>Total Support Services - Students</b>	<b>\$601,938</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	281,246
200 Personnel Services - Employee Benefits	218,864
300 Purchased Professional and Technical Services	120,204
500 Other Purchased Services	4,460
600 Supplies	10,610
800 Other Objects	1,646
<b>Total Support Services - Instructional Staff</b>	<b>\$637,030</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	934,762
200 Personnel Services - Employee Benefits	592,873
300 Purchased Professional and Technical Services	240,800
500 Other Purchased Services	24,786
600 Supplies	7,070
700 Property	600
800 Other Objects	19,854
<b>Total Support Services - Administration</b>	<b>\$1,820,745</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	132,112
200 Personnel Services - Employee Benefits	141,300
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
<b>Total Support Services - Pupil Health</b>	<b>\$367,679</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	205,215
200 Personnel Services - Employee Benefits	144,589
300 Purchased Professional and Technical Services	37,850
400 Purchased Property Services	825
500 Other Purchased Services	5,555
600 Supplies	45,769
800 Other Objects	17,618
<b>Total Support Services - Business</b>	<b>\$457,421</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,056,686
200 Personnel Services - Employee Benefits	775,055
300 Purchased Professional and Technical Services	6,700
400 Purchased Property Services	200,514
500 Other Purchased Services	100,566
600 Supplies	484,803
800 Other Objects	2,311

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,626,635</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	862,452
<b>Total Student Transportation Services</b>	<b>\$862,452</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	85,249
200 Personnel Services - Employee Benefits	37,876
300 Purchased Professional and Technical Services	11,578
500 Other Purchased Services	25,723
600 Supplies	100
<b>Total Support Services - Central</b>	<b>\$160,526</b>
<b>Total Support Services</b>	<b>\$7,534,426</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	324,922
200 Personnel Services - Employee Benefits	161,901
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
<b>Total Student Activities</b>	<b>\$790,123</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	200
<b>Total Community Services</b>	<b>\$50,200</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$840,323</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	7,400
700 Property	83,900
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$91,300</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$91,300</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,420,605
900 Other Uses of Funds	707,824
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,128,429</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	2,085,990
<b>Total Interfund Transfers - Out</b>	<b>\$2,085,990</b>



<u>Description</u>	<u>Amount</u>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	50,000
<b>Total Budgetary Reserve</b>	<b>\$50,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,264,419</b>
<b>TOTAL EXPENDITURES</b>	<b>\$30,417,580</b>

**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		
<b>Total Cash and Short-Term Investments</b>	<b>\$14,599,115</b>	<b>\$6,109,392</b>

**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		

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
<b>Total Long-Term Investments</b>	<b>\$6,328,511</b>	<b>\$3,832,392</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$20,927,626</b>	<b>\$9,941,784</b>

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

<b>General Fund</b>		
0510 Bonds Payable	43,282,000	47,067,513
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		
<b>Total General Fund</b>	<b>\$47,941,444</b>	<b>\$51,743,025</b>

**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>
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**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**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

**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**

**Long-Term Indebtedness**

**06/30/2023 Estimate**

**06/30/2024 Projection**

**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>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$47,941,444</b>	<b>\$51,743,025</b>



**Short-Term Payables**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	967,574	941,550
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		
<b>Total Short-Term Payables</b>	<b>\$967,574</b>	<b>\$941,550</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$48,909,018</b>	<b>\$52,684,575</b>

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
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,191,222</b>
<b>5900 Budgetary Reserve</b>	<b>50,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,241,222</b>