

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2022



President of the Board - Original Signature Required
Receiver, acting as the Board of School Directors

Date *June 21, 2022*



Secretary of the Board - Original Signature Required

Date *June 21, 2022*



Chief School Administrator - Original Signature Required

Date *06-21-22*

Aaron Hassett

Contact Person

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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 : Duquesne City SD	COUNTY : Allegheny	AUN : 103022503
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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	\$20643092
Ending Unassigned Fund Balance	\$1214160
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.88%

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 06-21-22
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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 : Duquesne City SD	County : Allegheny	AUN Number : 103022503
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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 <i>Receiver, acting as the Board of School Directors</i> 	DATE <i>5/17/2022</i>
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$183,921.54 C x 2%: \$9,263.90</p>	Limited to an assessed value exclusion per Homestead of 50% of median assessed value.
5320	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2800, Object 100: \$54,760.00 Function 2800, Object 200: \$63,549.00</p>	This function contains tuition reimbursement expenses in the 200 Object series with no associated salaries in the 100 Object series.
8080	<p>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.</p>	Ending unassigned fund balance within allowable limits.
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	Ending assigned fund balance for extraordinary educational expenses.

<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	
0840 Assigned Fund Balance	500,000
0850 Unassigned Fund Balance	997,803
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,497,803</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	1,954,702
7000 Revenue from State Sources	16,618,318
8000 Revenue from Federal Sources	2,286,429
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$20,859,449</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$22,357,252</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	1,195,158
6113 Public Utility Realty Taxes	2,593
6114 Payments in Lieu of Current Taxes - State / Local	3,000
6140 Current Act 511 Taxes - Flat Rate Assessments	7,100
6150 Current Act 511 Taxes - Proportional Assessments	303,400
6400 Delinquencies on Taxes Levied / Assessed by the LEA	247,451
6500 Earnings on Investments	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	115,500
6910 Rentals	35,000
6920 Contributions and Donations from Private Sources	25,000
6990 Refunds and Other Miscellaneous Revenue	10,500

REVENUE FROM LOCAL SOURCES \$1,954,702

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	12,689,268
7112 Basic Education Funding-Social Security	157,451
7160 Tuition for Orphans Subsidy	22,688
7271 Special Education funds for School-Aged Pupils	825,048
7292 Pre-K Counts	289,000
7311 Pupil Transportation Subsidy	341,515
7312 Nonpublic and Charter School Pupil Transportation Subsidy	62,370
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	167,707
7330 Health Services (Medical, Dental, Nurse, Act 25)	5,325
7340 State Property Tax Reduction Allocation	463,195
7505 Ready to Learn Block Grant	202,807
7820 State Share of Retirement Contributions	1,391,944

REVENUE FROM STATE SOURCES \$16,618,318

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	663,225
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	56,758
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	1,000
8517 NCLB, Title IV - 21st Century Schools	49,835
8732 ARRA - Qualified School Construction Bonds (QSCB)	33,808
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,006,650
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	296,079

Amount

REVENUE FROM FEDERAL SOURCES

8751 ARP ESSER Learning Loss	89,181
8752 ARP ESSER Summer Programs	26,755
8753 ARP ESSER Afterschool Programs	17,836
8754 ARP ESSER Homeless Children and Youth Funds	9,102
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	35,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,200

REVENUE FROM FEDERAL SOURCES	\$2,286,429
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	20,859,449
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Act 1 Index (current): 5.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$1,195,158

Amount of Tax Relief for Homestead Exclusions \$463,195

Total Approx. Tax Revenue: \$1,658,353

Approx. Tax Levy for Tax Rate Calculation: \$1,969,360

Allegheny

Total

2021-22 Data		
a. Assessed Value	\$105,773,840	\$105,773,840
b. Real Estate Mills	17.5000	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$91,481,602	\$91,481,602
d. Assessed Value	\$106,567,120	\$106,567,120
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$1,851,042	\$1,851,042
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$1,851,042	\$1,851,042
(f Total * g)		
i. Base Mills Subject to Index	17.5000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	79.35108%	79.35108%
k. Tax Levy Needed	\$1,969,360	\$1,969,360
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	18.4800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$1,969,360	\$1,969,360
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$1,506,165
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$1,195,158
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,195,158	
Amount of Tax Relief for Homestead Exclusions	<u>\$463,195</u>	
Total Approx. Tax Revenue:	\$1,658,353	
Approx. Tax Levy for Tax Rate Calculation:	\$1,969,360	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.4800	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,969,360	\$1,969,360
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	\$17,800.00	
Number of Homestead/Farmstead Properties	849	849
Median Assessed Value of Homestead Properties		\$35,600

Act 1 Index (current): 5.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$1,195,158
Amount of Tax Relief for Homestead Exclusions	<u>\$463,195</u>
Total Approx. Tax Revenue:	\$1,658,353
Approx. Tax Levy for Tax Rate Calculation:	\$1,969,360
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$463,195	Lowering RE Tax Rate	\$0	\$463,195
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$463,195

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	106,567,120	18.4800	1,969,360			79.35108%	
Totals:	106,567,120		1,969,360	463,195 =	1,506,165 X	79.35108% =	1,195,158

	<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	7,100
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 7,100 7,100

	<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%	288,400	288,400
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	15,000	15,000
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 303,400 303,400

Total Act 511, Current Taxes 310,500

Act 511 Tax Limit -->	91,481,602 X	12	1,097,779
	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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Allegheny	17.5000	18.4800	5.60%	Yes	5.6%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,097,412
1200 Special Programs - Elementary / Secondary	3,616,445
1300 Vocational Education	138,300
1400 Other Instructional Programs - Elementary / Secondary	26,836
1500 Nonpublic School Programs	13,500
1800 Pre-Kindergarten	296,517
Total Instruction	\$14,189,010
2000 Support Services	
2100 Support Services - Students	1,176,714
2200 Support Services - Instructional Staff	671,149
2300 Support Services - Administration	834,071
2400 Support Services - Pupil Health	83,112
2500 Support Services - Business	364,774
2600 Operation and Maintenance of Plant Services	1,061,168
2700 Student Transportation Services	925,760
2800 Support Services - Central	185,338
2900 Other Support Services	2,850
Total Support Services	\$5,304,936
3000 Operation of Non-Instructional Services	
3200 Student Activities	61,073
3300 Community Services	58,200
Total Operation of Non-Instructional Services	\$119,273
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,029,873
Total Other Expenditures and Financing Uses	\$1,029,873
Total Estimated Expenditures and Other Financing Uses	\$20,643,092

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,332,997
200 Personnel Services - Employee Benefits	1,750,712
300 Purchased Professional and Technical Services	10,300
500 Other Purchased Services	5,968,173
600 Supplies	35,130
800 Other Objects	100
Total Regular Programs - Elementary / Secondary	\$10,097,412
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	829,349
200 Personnel Services - Employee Benefits	545,659
300 Purchased Professional and Technical Services	459,216
500 Other Purchased Services	1,780,596
600 Supplies	1,625
Total Special Programs - Elementary / Secondary	\$3,616,445
1300 <u>Vocational Education</u>	
500 Other Purchased Services	138,300
Total Vocational Education	\$138,300
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,250
200 Personnel Services - Employee Benefits	5,686
500 Other Purchased Services	7,500
600 Supplies	400
Total Other Instructional Programs - Elementary / Secondary	\$26,836
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	13,500
Total Nonpublic School Programs	\$13,500
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	179,934
200 Personnel Services - Employee Benefits	99,894
500 Other Purchased Services	4,274
600 Supplies	12,415
Total Pre-Kindergarten	\$296,517
Total Instruction	\$14,189,010
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	646,941
200 Personnel Services - Employee Benefits	459,424
300 Purchased Professional and Technical Services	45,165
600 Supplies	24,781
800 Other Objects	403
Total Support Services - Students	\$1,176,714

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	317,261
200 Personnel Services - Employee Benefits	243,390
300 Purchased Professional and Technical Services	106,800
500 Other Purchased Services	1,600
600 Supplies	1,948
800 Other Objects	150
Total Support Services - Instructional Staff	\$671,149
2300 Support Services - Administration	
100 Personnel Services - Salaries	423,100
200 Personnel Services - Employee Benefits	299,172
300 Purchased Professional and Technical Services	70,292
400 Purchased Property Services	100
500 Other Purchased Services	4,925
600 Supplies	24,782
800 Other Objects	11,700
Total Support Services - Administration	\$834,071
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	49,659
200 Personnel Services - Employee Benefits	30,803
300 Purchased Professional and Technical Services	1,200
400 Purchased Property Services	250
500 Other Purchased Services	1,200
Total Support Services - Pupil Health	\$83,112
2500 Support Services - Business	
100 Personnel Services - Salaries	181,270
200 Personnel Services - Employee Benefits	135,028
300 Purchased Professional and Technical Services	36,000
400 Purchased Property Services	3,876
500 Other Purchased Services	4,400
600 Supplies	4,000
800 Other Objects	200
Total Support Services - Business	\$364,774
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	371,718
200 Personnel Services - Employee Benefits	270,041
300 Purchased Professional and Technical Services	83,130
400 Purchased Property Services	61,658
500 Other Purchased Services	96,038
600 Supplies	178,583
Total Operation and Maintenance of Plant Services	\$1,061,168
2700 Student Transportation Services	
500 Other Purchased Services	925,760
Total Student Transportation Services	\$925,760

<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	54,760
200 Personnel Services - Employee Benefits	63,549
300 Purchased Professional and Technical Services	4,700
400 Purchased Property Services	37,191
500 Other Purchased Services	11,776
600 Supplies	13,362
Total Support Services - Central	\$185,338
2900 Other Support Services	
500 Other Purchased Services	2,850
Total Other Support Services	\$2,850
Total Support Services	\$5,304,936
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	27,000
200 Personnel Services - Employee Benefits	11,073
300 Purchased Professional and Technical Services	2,500
600 Supplies	20,500
Total Student Activities	\$61,073
3300 Community Services	
500 Other Purchased Services	58,000
600 Supplies	200
Total Community Services	\$58,200
Total Operation of Non-Instructional Services	\$119,273
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	317,690
900 Other Uses of Funds	712,183
Total Debt Service / Other Expenditures and Financing Uses	\$1,029,873
Total Other Expenditures and Financing Uses	\$1,029,873
TOTAL EXPENDITURES	\$20,643,092

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	1,500,000	1,250,000
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	230,000	
Other Capital Projects Fund	20,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	55,000	65,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	11,500	10,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$1,816,500	\$1,325,000

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$1,816,500** **\$1,325,000**

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	13,764,307	12,831,984
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	203,563	228,563
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,650,521	1,800,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$15,618,391	\$14,860,547

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		

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 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

\$15,618,391

\$14,860,547

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	1,027,523	932,323
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	\$1,027,523	\$932,323
TOTAL INDEBTEDNESS	\$16,645,914	\$15,792,870

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	500,000
0850 Unassigned Fund Balance	1,214,160
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,714,160

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,714,160
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