

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

General Fund Budget Approval

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

William H. Kern  
President of the Board - Original Signature Required  
Receiver, acting as the Board of School Directors

June 21, 2022  
Date

Cynthia A. Choi  
Secretary of the Board - Original Signature Required

June 21, 2022  
Date

Sue A. Mariani  
Chief School Administrator - Original Signature Required

06-21-22  
Date

Aaron Hassett  
Contact Person

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# 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)

<b>School District Name :</b>  Duquesne City SD	<b>County :</b>  Allegheny	<b>AUN Number :</b>  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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> <i>Receiver, acting as the Board of School Directors</i>  	<b>DATE</b>  <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	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.	Ending unassigned fund balance within allowable limits.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Ending assigned fund balance for extraordinary educational expenses.

<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		
0840 Assigned Fund Balance	500,000	
0850 Unassigned Fund Balance	997,803	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$1,497,803</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
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		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$20,859,449</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$22,357,252</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
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
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$1,954,702</b>
<b>REVENUE FROM STATE SOURCES</b>	
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
<b>REVENUE FROM STATE SOURCES</b>	<b>\$16,618,318</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
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

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
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)	35,000
Reimbursements (Access)	
8820 Medical Assistance Reimbursement for Administrative Claiming	1,200
(Quarterly) Program	
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,286,429</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>20,859,449</b>

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

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
(I / 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 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</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>			<u>Percent Collected</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>	<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	7,100	7,100	
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						7,100	7,100	
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%	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 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	17.5000	18.4800	5.60%	Yes	5.6%				
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%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
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
<b>Total Instruction</b>	<b>\$14,189,010</b>
<b>2000 Support Services</b>	
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
<b>Total Support Services</b>	<b>\$5,304,936</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	61,073
3300 Community Services	58,200
<b>Total Operation of Non-Instructional Services</b>	<b>\$119,273</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,029,873
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,029,873</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$20,643,092</b>

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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	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
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,097,412</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
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
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,616,445</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	138,300
<b>Total Vocational Education</b>	<b>\$138,300</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	13,250
200 Personnel Services - Employee Benefits	5,686
500 Other Purchased Services	7,500
600 Supplies	400
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$26,836</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	13,500
<b>Total Nonpublic School Programs</b>	<b>\$13,500</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	179,934
200 Personnel Services - Employee Benefits	99,894
500 Other Purchased Services	4,274
600 Supplies	12,415
<b>Total Pre-Kindergarten</b>	<b>\$296,517</b>
<b>Total Instruction</b>	<b>\$14,189,010</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
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
<b>Total Support Services - Students</b>	<b>\$1,176,714</b>

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<u>Description</u>	<u>Amount</u>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
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
<b>Total Support Services - Instructional Staff</b>	<b>\$671,149</b>
<b>2300 <u>Support Services - Administration</u></b>	
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
<b>Total Support Services - Administration</b>	<b>\$834,071</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
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
<b>Total Support Services - Pupil Health</b>	<b>\$83,112</b>
<b>2500 <u>Support Services - Business</u></b>	
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
<b>Total Support Services - Business</b>	<b>\$364,774</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
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
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,061,168</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	925,760
<b>Total Student Transportation Services</b>	<b>\$925,760</b>

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<u>Description</u>	<u>Amount</u>
<b>2800 <u>Support Services - Central</u></b>	
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
<b>Total Support Services - Central</b>	<b>\$185,338</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	2,850
<b>Total Other Support Services</b>	<b>\$2,850</b>
<b>Total Support Services</b>	<b>\$5,304,936</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
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
<b>Total Student Activities</b>	<b>\$61,073</b>
<b>3300 <u>Community Services</u></b>	
500 Other Purchased Services	58,000
600 Supplies	200
<b>Total Community Services</b>	<b>\$58,200</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$119,273</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	317,690
900 Other Uses of Funds	712,183
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,029,873</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,029,873</b>
<b>TOTAL EXPENDITURES</b>	<b>\$20,643,092</b>



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		

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

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
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		
<b>Total General Fund</b>	<b>\$15,618,391</b>	<b>\$14,860,547</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<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>
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<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	\$15,618,391	\$14,860,547

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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