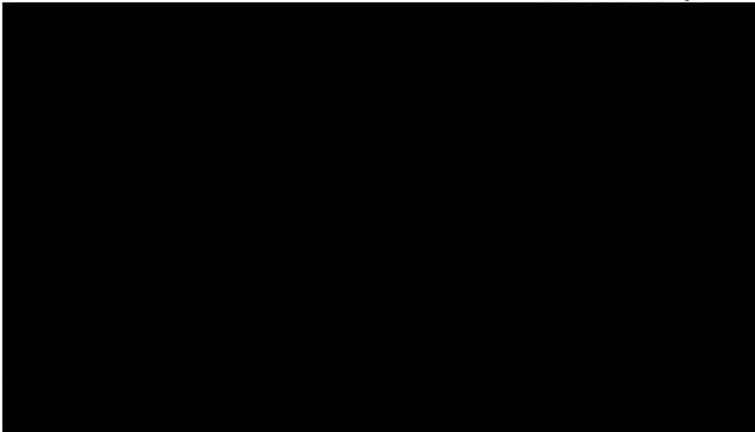


# FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2021



Date 6/18/2021

Date 6/18/2021

Date 07/07/2021

Aaron Hassett

Contact Person

(412)266-1362  
Telephone

Extn :  
Extension

hassetta@dukesk12.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2021-2022 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 2021-2022 (compared to 2020-2021) ?

Yes   
No


If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$21260252
Ending Unassigned Fund Balance	\$9966
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.04%

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 07/07/2021
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DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2021-2022 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>Receiver, acting as the Board of School Directors</b> 	<b>DATE</b> 05/11/2021
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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: \$98,653.50 C x 2%: \$7,349.56</p>	<p>The district's Assessed Value Exclusion per Homestead is limited to 50% of the median assessed value.</p>
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: \$53,165.00 Function 2800, Object 200: \$75,065.00</p>	<p>This function contains expenses for tuition reimbursement that are not correlated with salaries.</p>
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>	<p>The unassigned fund balance is within the allowable percentage of the annual operating budget.</p>

<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	1,930,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$2,430,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	1,971,390
7000 Revenue from State Sources	15,977,593
8000 Revenue from Federal Sources	891,235
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$18,840,218</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$21,270,218</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	1,245,000
6113 Public Utility Realty Taxes	1,745
6114 Payments in Lieu of Current Taxes - State / Local	1,300
6140 Current Act 511 Taxes - Flat Rate Assessments	4,892
6150 Current Act 511 Taxes - Proportional Assessments	295,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	228,983
6500 Earnings on Investments	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	112,470
6910 Rentals	35,000
6920 Contributions and Donations from Private Sources	25,000
6990 Refunds and Other Miscellaneous Revenue	12,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$1,971,390</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	12,126,324
7160 Tuition for Orphans Subsidy	22,666
7271 Special Education funds for School-Aged Pupils	746,854
7292 Pre-K Counts	289,000
7311 Pupil Transportation Subsidy	336,717
7312 Nonpublic and Charter School Pupil Transportation Subsidy	62,370
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	215,543
7330 Health Services (Medical, Dental, Nurse, Act 25)	5,325
7340 State Property Tax Reduction Allocation	367,478
7505 Ready to Learn Block Grant	202,807
7810 State Share of Social Security and Medicare Taxes	259,435
7820 State Share of Retirement Contributions	1,343,074
<b>REVENUE FROM STATE SOURCES</b>	<b>\$15,977,593</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
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	85,409

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,200
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$891,235</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>18,840,218</b>
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Act 1 Index (current): 4.9%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$1,245,000</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$367,478</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$1,612,478</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$1,851,042</b>	
	<b>Allegheny</b>	<b>Total</b>

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<b>2020-21 Data</b>		
a. Assessed Value	\$105,970,790	\$105,970,790
b. Real Estate Mills	17.5000	
<b>I. 2021-22 Data</b>		
c. 2019 STEB Market Value	\$94,907,032	\$94,907,032
d. Assessed Value	\$105,773,840	\$105,773,840
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2020-21 Calculations</b>		
f. 2020-21 Tax Levy	\$1,854,489	\$1,854,489
(a * b)		
<b>2021-22 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$1,854,489	\$1,854,489
(f Total * g)		
i. Base Mills Subject to Index	17.5000	
(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	83.91951%	83.91951%
k. Tax Levy Needed	\$1,851,042	\$1,851,042
(Approx. Tax Levy * g)		
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>17.5000</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$1,851,042	\$1,851,042
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$1,483,564
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$1,245,000
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.9%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$1,245,000</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$367,478</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$1,612,478</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$1,851,042</b>	
	<b>Allegheny</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	18.3575	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,941,743	\$1,941,743
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$17,800.00	
Number of Homestead/Farmstead Properties	863	863
Median Assessed Value of Homestead Properties		\$35,600

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Act 1 Index (current): 4.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$1,245,000
Amount of Tax Relief for Homestead Exclusions	<u>\$367,478</u>
Total Approx. Tax Revenue:	\$1,612,478
Approx. Tax Levy for Tax Rate Calculation:	\$1,851,042
	Allegheny <span style="float: right;">Total</span>

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$367,478	Lowering RE Tax Rate	\$0	\$367,478
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$367,478</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	105,773,840	17.5000	1,851,042			83.91951%	
<b>Totals:</b>	<b>105,773,840</b>		<b>1,851,042</b>	<b>367,478</b>	<b>1,483,564</b>	<b>83.91951%</b>	<b>1,245,000</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	4,892
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>4,892</b>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	280,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	15,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes– Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>295,000</b>
<b>Total Act 511, Current Taxes</b>			<b>299,892</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>94,907,032</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>1,138,884</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
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Allegheny	17.5000	17.5000	0.00%	Yes	4.9%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
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%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	11,001,420
1200 Special Programs - Elementary / Secondary	3,626,741
1300 Vocational Education	156,750
1400 Other Instructional Programs - Elementary / Secondary	28,576
1500 Nonpublic School Programs	20,582
1800 Pre-Kindergarten	304,670
<b>Total Instruction</b>	<b>\$15,138,739</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,149,187
2200 Support Services - Instructional Staff	682,413
2300 Support Services - Administration	680,508
2400 Support Services - Pupil Health	80,917
2500 Support Services - Business	328,540
2600 Operation and Maintenance of Plant Services	1,019,306
2700 Student Transportation Services	840,999
2800 Support Services - Central	197,070
2900 Other Support Services	2,850
<b>Total Support Services</b>	<b>\$4,981,790</b>
<b>3000 Operation of Non-Instructional Services</b>	
3300 Community Services	62,200
<b>Total Operation of Non-Instructional Services</b>	<b>\$62,200</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,077,523
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,077,523</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$21,260,252</b>

## 2021-2022 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	2,132,997
200 Personnel Services - Employee Benefits	1,594,478
300 Purchased Professional and Technical Services	3,270
500 Other Purchased Services	7,235,145
600 Supplies	35,430
800 Other Objects	100
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$11,001,420</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	796,447
200 Personnel Services - Employee Benefits	515,652
300 Purchased Professional and Technical Services	531,516
500 Other Purchased Services	1,779,876
600 Supplies	3,250
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,626,741</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	156,750
<b>Total Vocational Education</b>	<b>\$156,750</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	14,500
200 Personnel Services - Employee Benefits	6,176
500 Other Purchased Services	7,500
600 Supplies	400
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$28,576</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	20,582
<b>Total Nonpublic School Programs</b>	<b>\$20,582</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	176,406
200 Personnel Services - Employee Benefits	96,284
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	4,150
600 Supplies	22,830
<b>Total Pre-Kindergarten</b>	<b>\$304,670</b>
<b>Total Instruction</b>	<b>\$15,138,739</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	634,255
200 Personnel Services - Employee Benefits	438,370
300 Purchased Professional and Technical Services	49,128
600 Supplies	27,031
800 Other Objects	403

## 2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$1,149,187</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	332,781
200 Personnel Services - Employee Benefits	259,197
300 Purchased Professional and Technical Services	84,600
500 Other Purchased Services	3,200
600 Supplies	2,485
800 Other Objects	150
<b>Total Support Services - Instructional Staff</b>	<b>\$682,413</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	322,645
200 Personnel Services - Employee Benefits	238,638
300 Purchased Professional and Technical Services	70,225
400 Purchased Property Services	150
500 Other Purchased Services	8,400
600 Supplies	29,650
800 Other Objects	10,800
<b>Total Support Services - Administration</b>	<b>\$680,508</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	48,685
200 Personnel Services - Employee Benefits	29,582
300 Purchased Professional and Technical Services	1,200
400 Purchased Property Services	250
600 Supplies	1,200
<b>Total Support Services - Pupil Health</b>	<b>\$80,917</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	90,167
200 Personnel Services - Employee Benefits	70,573
300 Purchased Professional and Technical Services	136,500
400 Purchased Property Services	3,800
500 Other Purchased Services	5,500
600 Supplies	12,000
800 Other Objects	10,000
<b>Total Support Services - Business</b>	<b>\$328,540</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	332,177
200 Personnel Services - Employee Benefits	251,965
300 Purchased Professional and Technical Services	79,505
400 Purchased Property Services	68,738
500 Other Purchased Services	91,465
600 Supplies	195,456
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,019,306</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	840,999

<u>Description</u>	<u>Amount</u>
<b>Total Student Transportation Services</b>	<b>\$840,999</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	53,165
200 Personnel Services - Employee Benefits	75,065
300 Purchased Professional and Technical Services	5,500
400 Purchased Property Services	38,316
500 Other Purchased Services	11,524
600 Supplies	13,500
<b>Total Support Services - Central</b>	<b>\$197,070</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>\$4,981,790</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3300 <u>Community Services</u></b>	
500 Other Purchased Services	62,000
600 Supplies	200
<b>Total Community Services</b>	<b>\$62,200</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$62,200</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	330,340
900 Other Uses of Funds	747,183
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,077,523</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,077,523</b>
<b>TOTAL EXPENDITURES</b>	<b>\$21,260,252</b>



**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	895,000	500,000
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	94,000	54,000
Other Capital Projects Fund		
Debt Service Fund	7,915,500	
Food Service / Cafeteria Operations Fund	62,790	15,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	7,500	7,000
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$8,974,790</b>	<b>\$576,000</b>
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**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 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

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$8,974,790</b>	<b>\$576,000</b>
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**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**General Fund**

0510 Bonds Payable	10,980,834	10,935,000
0520 Extended-Term Financing Agreements Payable	665,000	
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	143,238	150,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,386,860	1,500,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$13,175,932</b>	<b>\$12,585,000</b>
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**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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

## 2021-2022 Final General Fund Budget

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**Long-Term Indebtedness****06/30/2021 Estimate****06/30/2022 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

## 2021-2022 Final General Fund Budget

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**Long-Term Indebtedness****06/30/2021 Estimate****06/30/2022 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**

**06/30/2021 Estimate**

**06/30/2022 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

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase 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>\$13,175,932</b>	<b>\$12,585,000</b>

**Short-Term Payables**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	1,075,424	1,027,524
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>\$1,075,424</b>	<b>\$1,027,524</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$14,251,356</b>	<b>\$13,612,524</b>



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,966
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$9,966</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$9,966</b>
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