

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

DRAFT

President of the Board - Original Signature Required

DRAFT

Date

DRAFT

Secretary of the Board - Original Signature Required

DRAFT

Date

DRAFT

Chief School Administrator - Original Signature Required

DRAFT

Date

Jennifer Tressler

Contact Person

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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 : 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 2023-2024 (compared to 2022-2023)?

Yes No

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$22046254
Ending Unassigned Fund Balance	\$1019045
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.62%

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 DRAFT	DATE DRAFT
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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)

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 <b style="font-size: 2em;">DRAFT	DATE <b style="font-size: 2em;">DRAFT
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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.	
1550	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. (A x B x TR) - C: \$171,057.34 C x 2%: \$9,263.90	Limited to an assessed value exclusion per Homestead of 50% of median assessed value.
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>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	157,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	500,000	
0850 Unassigned Fund Balance	1,058,406	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$1,558,406</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	2,000,189	
7000 Revenue from State Sources	16,883,487	
8000 Revenue from Federal Sources	3,373,217	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$22,256,893</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$23,815,299</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	1,250,189
6113 Public Utility Realty Taxes	1,750
6114 Payments in Lieu of Current Taxes - State / Local	2,700
6140 Current Act 511 Taxes - Flat Rate Assessments	6,750
6150 Current Act 511 Taxes - Proportional Assessments	325,800
6400 Delinquencies on Taxes Levied / Assessed by the LEA	251,750
6500 Earnings on Investments	13,750
6800 Revenues from Intermediary Sources / Pass-Through Funds	112,250
6910 Rentals	22,250
6920 Contributions and Donations from Private Sources	10,000
6990 Refunds and Other Miscellaneous Revenue	3,000
REVENUE FROM LOCAL SOURCES	\$2,000,189
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,156,400
7112 Basic Education Funding-Social Security	163,885
7271 Special Education funds for School-Aged Pupils	893,167
7311 Pupil Transportation Subsidy	351,810
7312 Nonpublic and Charter School Pupil Transportation Subsidy	38,307
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	232,166
7330 Health Services (Medical, Dental, Nurse, Act 25)	7,500
7340 State Property Tax Reduction Allocation	463,195
7505 Ready to Learn Block Grant	202,807
7820 State Share of Retirement Contributions	1,374,250
REVENUE FROM STATE SOURCES	\$16,883,487
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	764,019
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	63,619
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	2,500
8517 NCLB, Title IV - 21st Century Schools	60,018
8732 ARRA - Qualified School Construction Bonds (QSCB)	34,061
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,289,000
8751 ARP ESSER Learning Loss	105,000
8753 ARP ESSER Afterschool Programs	20,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
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REVENUE FROM FEDERAL SOURCES	\$3,373,217
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	22,256,893
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Act 1 Index (current): 6.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,250,189	
Amount of Tax Relief for Homestead Exclusions	<u>\$463,195</u>	
Total Approx. Tax Revenue:	\$1,713,384	
Approx. Tax Levy for Tax Rate Calculation:	\$2,062,585	
	Allegheny	Total

2022-23 Data		
a. Assessed Value	\$106,567,120	\$106,567,120
b. Real Estate Mills	18.4800	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$92,150,058	\$92,150,058
d. Assessed Value	\$105,882,170	\$105,882,170
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022-23 Calculations		
f. 2022-23 Tax Levy	\$1,969,360	\$1,969,360
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$1,969,360	\$1,969,360
(f Total * g)		
i. Base Mills Subject to Index	18.4800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	78.16660%	78.16660%
k. Tax Levy Needed	\$2,062,585	\$2,062,585
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	19.4800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$2,062,585	\$2,062,585
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$1,599,390
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$1,250,189
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$1,250,189

Amount of Tax Relief for Homestead Exclusions

\$463,195

Total Approx. Tax Revenue:

\$1,713,384

Approx. Tax Levy for Tax Rate Calculation:

\$2,062,585

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index

19.7181

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

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

r. Maximum Tax Levy Based On Index

\$2,087,795

\$2,087,795

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

\$18,025.00

V. Number of Homestead/Farmstead Properties

832

832

Median Assessed Value of Homestead Properties

\$36,050

Act 1 Index (current): 6.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$1,250,189
Amount of Tax Relief for Homestead Exclusions	<u>\$463,195</u>
Total Approx. Tax Revenue:	\$1,713,384
Approx. Tax Levy for Tax Rate Calculation:	\$2,062,585
	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	105,882,170	19.4800	2,062,585			78.16660%	
Totals:	105,882,170		2,062,585	463,195 =	1,599,390 X	78.16660% =	1,250,189

	<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	6,750
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 6,750 6,750

	<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%	298,300	298,300
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	27,500	27,500
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 325,800 325,800

Total Act 511, Current Taxes 332,550

Act 511 Tax Limit -->	92,150,058 X	12	1,105,801
	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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Allegheny	18.4800	19.4800	5.42%	Yes	6.7%				
	<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	6.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,026,930
1200 Special Programs - Elementary / Secondary	3,319,206
1300 Vocational Education	121,900
1400 Other Instructional Programs - Elementary / Secondary	32,231
1500 Nonpublic School Programs	12,500
Total Instruction	\$14,512,767
2000 Support Services	
2100 Support Services - Students	1,664,307
2200 Support Services - Instructional Staff	871,578
2300 Support Services - Administration	867,100
2400 Support Services - Pupil Health	104,586
2500 Support Services - Business	350,458
2600 Operation and Maintenance of Plant Services	1,122,345
2700 Student Transportation Services	1,058,158
2800 Support Services - Central	130,971
2900 Other Support Services	2,700
Total Support Services	\$6,172,203
3000 Operation of Non-Instructional Services	
3200 Student Activities	124,569
3300 Community Services	57,225
Total Operation of Non-Instructional Services	\$181,794
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,179,490
Total Other Expenditures and Financing Uses	\$1,179,490
Total Estimated Expenditures and Other Financing Uses	\$22,046,254

2023-2024 Final General Fund Budget

LEA : 103022503 Duquesne City SD

Printed 5/9/2023 9:48:16 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,348,963
200 Personnel Services - Employee Benefits	1,671,214
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	6,979,753
600 Supplies	17,000
Total Regular Programs - Elementary / Secondary	\$11,026,930
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	750,249
200 Personnel Services - Employee Benefits	426,673
300 Purchased Professional and Technical Services	537,947
500 Other Purchased Services	1,603,337
600 Supplies	1,000
Total Special Programs - Elementary / Secondary	\$3,319,206
1300 <u>Vocational Education</u>	
500 Other Purchased Services	121,900
Total Vocational Education	\$121,900
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,000
200 Personnel Services - Employee Benefits	5,831
500 Other Purchased Services	5,000
600 Supplies	7,400
Total Other Instructional Programs - Elementary / Secondary	\$32,231
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	12,500
Total Nonpublic School Programs	\$12,500
Total Instruction	\$14,512,767
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	959,395
200 Personnel Services - Employee Benefits	615,426
300 Purchased Professional and Technical Services	53,500
600 Supplies	33,136
800 Other Objects	2,850
Total Support Services - Students	\$1,664,307
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	421,184
200 Personnel Services - Employee Benefits	308,644
300 Purchased Professional and Technical Services	140,000
600 Supplies	1,550
800 Other Objects	200
Total Support Services - Instructional Staff	\$871,578

<u>Description</u>	<u>Amount</u>
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	423,640
200 Personnel Services - Employee Benefits	280,824
300 Purchased Professional and Technical Services	105,500
400 Purchased Property Services	3,611
500 Other Purchased Services	12,625
600 Supplies	25,800
800 Other Objects	15,100
Total Support Services - Administration	\$867,100
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	57,624
200 Personnel Services - Employee Benefits	33,562
300 Purchased Professional and Technical Services	10,000
600 Supplies	3,400
Total Support Services - Pupil Health	\$104,586
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	156,200
200 Personnel Services - Employee Benefits	117,583
300 Purchased Professional and Technical Services	57,890
400 Purchased Property Services	2,285
500 Other Purchased Services	4,000
600 Supplies	2,200
800 Other Objects	10,300
Total Support Services - Business	\$350,458
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	392,278
200 Personnel Services - Employee Benefits	242,649
300 Purchased Professional and Technical Services	85,183
400 Purchased Property Services	78,513
500 Other Purchased Services	105,177
600 Supplies	218,545
Total Operation and Maintenance of Plant Services	\$1,122,345
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,058,158
Total Student Transportation Services	\$1,058,158
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	48,100
400 Purchased Property Services	40,576
500 Other Purchased Services	7,680
600 Supplies	34,615
Total Support Services - Central	\$130,971
2900 <u>Other Support Services</u>	
500 Other Purchased Services	2,700
Total Other Support Services	\$2,700

<u>Description</u>	<u>Amount</u>
Total Support Services	\$6,172,203
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	74,300
200 Personnel Services - Employee Benefits	40,269
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	2,000
600 Supplies	5,000
800 Other Objects	500
Total Student Activities	\$124,569
3300 Community Services	
500 Other Purchased Services	57,100
600 Supplies	125
Total Community Services	\$57,225
Total Operation of Non-Instructional Services	\$181,794
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	318,990
900 Other Uses of Funds	860,500
Total Debt Service / Other Expenditures and Financing Uses	\$1,179,490
Total Other Expenditures and Financing Uses	\$1,179,490
TOTAL EXPENDITURES	\$22,046,254

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	1,250,000	750,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	26,000	20,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	125,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	10,500	10,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$1,436,500	\$905,000

Long-Term Investments

06/30/2023 Estimate

06/30/2024 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

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$1,436,500	\$905,000
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund

0510 Bonds Payable	11,378,333	10,540,833
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations	23,870	
0540 Accumulated Compensated Absences	195,575	215,575
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,583,172	1,683,172
0599 Other Noncurrent Liabilities		

Total General Fund	\$13,180,950	\$12,439,580
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Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease 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		
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Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease 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		
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Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease 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		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

- 0530 Lease 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 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 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 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 Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 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 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 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 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 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

06/30/2023 Estimate

06/30/2024 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease 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 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 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 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>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
0530 Lease 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	\$13,180,950	\$12,439,580

Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

General Fund	999,444	1,299,444
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	\$999,444	\$1,299,444
TOTAL INDEBTEDNESS	\$14,180,394	\$13,739,024

Account Description	Amounts
0810 Nonspendable Fund Balance	157,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	750,000
0850 Unassigned Fund Balance	1,019,045
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,769,045

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,926,045
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