

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Est Actual 2021-22	Budget 2022-23
Unassigned Fund Balance	5,956,166	4,663,005	4,056,253	6,639,444	5,487,999	4,512,749	4,540,702
Nonspendable Fund Balance*	1,050,219	1,040,311	1,049,571	1,068,109	1,049,571	1,068,109	1,068,109
Committed for Legal Trust	-	-	11,500	115,627	-	141,128	141,128
Committed for retiree severances	250,000	250,000	250,000	250,000	250,000	500,000	328,112
Committed for tax refunds	900,000	900,000	900,000	-	-	-	-
Committed for retiree benefits	12,767,577	12,767,577	12,767,577	6,468,617	6,468,617	7,468,617	7,007,179
Committed for capital projects	-	-	-	10,284,163	10,284,163	10,284,163	9,854,163
Assigned for Copiers	-	-	156,800	335,200	335,200	-	-
Assigned for Band Uniforms	-	-	30,000	40,000	40,000	45,000	50,000
Assigned for budget deficit	719,518	5,441,547	5,491,829	-	642,805	-	-
Total Ending Fund Balance	21,643,480	25,062,440	24,713,530	25,201,160	24,558,355	24,019,766	22,989,393

*Nonspendable Fund Balance is comprised of prepaid expenditures and inventories.

Bethel Park School District
Revenue Summary

2022-2023

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Est Actual 2021-22	Budget 2022-23	\$ Incr/Decr	% Inr/Decr
Local Sources:									
6111 Real Estate Taxes	53,106,193	53,649,051	51,110,191	53,673,466	55,688,273	55,688,273	58,339,077	2,650,804	4.8%
6113 PURTA	59,190	59,900	53,953	58,305	58,305	57,053	57,051	(2)	0.0%
6114 Payments in Lieu of Taxes	9,552	9,552	7,847	15,688	8,100	8,000	8,000	-	0.0%
6146 Mechanical Device Taxes	4,750	3,950	4,275	3,000	4,000	3,250	3,250	-	-
6151 Earned Income Taxes	4,987,133	5,224,982	5,370,367	5,559,601	5,147,000	5,293,236	5,555,000	261,764	4.9%
6153 Real Estate Transfer Taxes	558,162	647,050	693,444	1,164,715	900,000	960,548	950,000	(10,548)	-1.1%
6400 Delinquent Taxes	1,099,349	1,760,086	992,157	1,934,861	1,275,000	1,187,460	1,270,000	82,540	7.0%
Total Tax Revenues	59,824,329	61,354,571	58,232,235	62,409,636	63,080,678	63,197,819	66,182,378	2,984,559	4.7%
6500 Investments and Dividends	544,342	1,022,787	643,211	20,470	45,000	31,759	31,400	(359)	-1.1%
6700 Admissions and Collections	250,232	220,824	186,221	82,196	236,500	215,417	216,155	738	0.3%
6800 Federal Pass Thru Funds	835,152	802,743	804,139	994,599	780,675	852,035	863,862	11,827	1.4%
6910 Rentals	154,635	213,999	95,878	117,669	200,000	181,649	182,000	351	0.2%
6920 Donations and Local Grants	8,930	7,195	14,627	2,500	110,000	65,798	160,000	94,202	143.2%
6940 Tuition	60,429	79,095	103,757	120,826	75,000	100,000	100,000	-	0.0%
6990 Refunds and Miscellaneous	237,419	264,218	204,733	246,835	322,500	275,091	269,500	(5,591)	-2.0%
Total Other Local Revenues	2,091,139	2,610,862	2,052,566	1,585,094	1,769,675	1,721,748	1,822,917	101,169	5.9%
TOTAL LOCAL SOURCES	61,915,468	63,965,433	60,284,801	63,994,729	64,850,353	64,919,567	68,005,295	3,085,728	4.8%
State Sources:									
7110 Basic Education Subsidy	10,400,284	10,598,466	10,746,651	10,787,505	11,145,188	11,024,917	12,341,733	1,316,816	11.9%
7160 Section 1305/1306 Subsidy	29,429	-	-	-	-	-	-	-	-
7271 Special Ed Subsidy	2,589,761	2,624,476	2,715,229	2,715,149	3,080,693	2,780,885	3,145,554	364,669	13.1%
7292 Pre K Subsidy	191,250	144,500	148,750	148,750	148,750	148,750	148,750	-	0.0%
7310 Transportation Reimbursement	1,081,683	1,003,660	972,594	863,489	1,005,000	1,005,000	1,005,000	-	0.0%
7320 Rental/Sinking Fund Reimburse	985,664	508,705	488,847	483,808	450,553	450,553	450,553	-	0.0%
7330 Health Services Reimbursement	89,958	85,902	82,944	83,632	40,000	78,399	80,000	1,601	2.0%
7340 Sate Property Tax Reduction	1,700,234	1,699,799	1,700,138	1,700,098	1,699,867	1,699,867	2,142,591	442,724	26.0%
7360 Safe Schools Grants	-	105,000	64,991	9	-	-	-	-	-
7500 Ready To Learn Grants	505,751	513,986	926,110	505,751	505,751	505,751	505,751	-	0.0%
7810 FICA/Medicare Reimbursement	-	-	-	-	-	-	-	-	-
7820 Retirement Reimbursement	6,189,450	6,404,925	6,888,715	7,085,488	7,830,698	7,365,079	7,807,494	442,415	6.0%
TOTAL STATE SOURCES	23,763,465	23,689,421	24,734,969	24,373,678	25,906,500	25,059,201	27,627,427	2,568,226	10.2%

		Actual	Actual	Actual	Actual	Budget	Est Actual	Budget	\$ Incr/Decr	% Inr/Decr
		2017-18	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23		
Federal Sources:										
8512	Cares Act-Spec Ed Mitigation	-	-	-	12,607	-	-	-	-	#DIV/0!
8514	TITLE I Subsidy	279,390	237,106	235,283	318,540	328,844	270,758	270,758	-	0.0%
8515	TITLE II Subsidy	82,374	74,272	80,465	76,818	80,900	77,053	77,053	-	0.0%
8517	TITLE IV-PART A Subsidy	10,000	20,173	17,841	17,748	17,800	23,955	23,955	-	0.0%
8700	Cares Act Funding	-	-	-	715,310	1,776,268	1,586,312	1,304,653	(281,659)	-17.8%
8810	Medicaid ACCESS Reimburse	-	-	-	703,415	50,000	50,000	854,865	804,865	1609.7%
8820	Medicaid ACCESS -Admin	2,847	5,311	5,332	14,438	-	3,701	10,000	6,299	170.2%
	TOTAL FEDERAL SOURCES	374,611	336,862	338,922	1,858,877	2,253,812	2,011,779	2,541,284	529,505	26.3%
9200	Proceeds from Ext Term Finance	-	-	-	364,303	1,000,250	916,521	589,159	(327,362)	-100.0%
9300	Transfers from Other Funds	-	-	48,723	-	-	-	-	-	0.0%
9400	Sale of Assets	-	6,016	4,500	13,651	-	16,390	25,000	8,610	52.5%
9990	Insurance Recoveries	5,281	-	38,139	-	-	186,026	55,000	(131,026)	-70.4%
	TOTAL OTHER FINANCING	5,281	6,016	91,362	377,953	1,000,250	1,118,937	669,159	(449,778)	-40.2%
	TOTAL REVENUES	86,058,824	87,997,731	85,450,053	90,605,238	94,010,915	93,109,484	98,843,165	5,733,680	6.2%

Bethel Park School District
Expenditures by Type
2022-2023

Code	Expenditure Type	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Est Actual 2021-22	Budget 2021-22	\$ Incr/(DeCr)	% Incr/(DeCr)
100	Salaries and Wages	38,741,126	39,099,168	40,665,759	41,991,363	43,085,895	43,105,624	44,503,391	1,397,766	3.24%
200	Benefits	24,462,640	24,820,746	25,730,213	26,482,088	28,082,245	27,994,277	28,791,837	797,560	2.85%
300	Professional Services	2,840,080	3,047,523	2,850,560	3,324,699	3,572,690	3,694,036	4,026,991	332,955	9.01%
400	Property Services	1,102,328	1,404,962	587,082	564,685	1,614,880	1,460,585	1,211,931	(248,654)	-17.02%
500	Other Services	3,170,342	3,769,792	3,526,221	5,280,765	4,327,070	3,892,521	4,872,970	980,449	25.19%
600	Supplies, Books, Software, etc.	2,930,076	3,141,587	3,588,916	3,656,186	4,446,017	4,300,813	5,942,500	1,641,687	38.17%
700	Equipment	795,411	1,394,625	584,972	1,202,272	1,121,335	1,105,939	1,080,087	(25,852)	-2.34%
800	Dues, Fees, and Interest	3,925,209	3,876,745	3,564,774	3,363,514	3,714,103	3,404,793	4,692,745	1,287,952	37.83%
900	Principal, Transfers, Reserve	8,070,084	4,023,622	4,700,465	4,252,033	4,689,485	4,689,485	4,751,087	61,602	1.31%
	TOTALS	86,037,296	84,578,770	85,798,964	90,117,607	94,653,720	93,648,074	99,873,538	6,225,464	6.65%

Code	Expenditure Type	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Est Actual 2021-22	Budget 2021-22	\$ Incr/Decr	% Incr/Decr
110	Administrative Salaries	2,281,715	2,336,676	2,536,081	2,652,448	3,118,909	3,008,279	3,131,953	123,674	4.11%
120	Professional Salaries	28,122,263	28,252,912	28,962,419	28,951,674	29,899,891	29,911,198	30,707,854	796,656	2.66%
130	Nursing/Coach/Supplemental Wages	955,424	1,161,028	1,206,390	1,175,279	691,817	670,637	804,761	134,124	20.00%
140	Technical Wages	252,266	229,841	268,385	381,894	524,446	507,501	527,366	19,865	3.91%
150	Clerical Wages	1,013,806	996,970	1,063,883	1,092,403	1,085,953	1,131,214	1,215,944	84,729	7.49%
160	Maintenance Wages	370,951	398,214	367,824	800,654	783,564	822,954	866,961	44,006	5.35%
170	Custodial Wages	3,216,480	3,258,188	3,277,509	2,610,508	2,846,162	2,826,062	2,956,276	130,214	4.61%
180	Bus Aide Wages	172,016	177,044	148,335	147,905	494,678	510,874	494,952	(15,922)	-3.12%
190	TA/IA Wages	2,356,204	2,288,296	2,834,933	4,178,598	3,640,475	3,716,905	3,797,325	80,420	2.16%
211	Medical Insurance	8,338,847	8,210,024	8,207,934	8,288,551	8,917,069	8,896,271	9,018,807	122,536	1.38%
212	Dental Insurance	464,919	451,783	448,418	465,933	484,559	457,873	479,675	21,802	4.76%
213	Life Insurance	48,182	37,681	34,975	33,651	37,101	32,986	35,272	2,286	6.93%
214	LTD Insurance	2,963	3,027	3,196	3,406	4,161	3,623	3,698	76	2.09%
215	Vision Insurance	56,317	54,639	57,360	61,853	68,586	64,339	67,629	3,290	5.11%
220	FICA/Medicare	2,873,352	2,903,620	3,015,300	3,103,396	3,297,854	3,250,986	3,391,288	140,302	4.32%
230	Retirement (PSERS)	12,402,953	12,896,222	13,736,969	14,233,647	15,063,770	15,096,777	15,610,758	513,980	3.40%
240	Tuition Reimbursement	25,485	20,970	4,420	11,025	20,000	20,000	20,000	-	0.00%
250	Unemployment Compensation	8,178	7,770	6,749	72,862	31,789	16,601	8,706	(7,895)	-47.56%
260	Worker's Compensation	241,443	235,009	214,893	207,764	157,356	154,821	156,003	1,182	0.76%
322	IU Services	1,006,971	1,028,176	1,094,897	1,489,292	1,411,197	1,621,475	1,641,526	20,051	1.24%
323	Educational Services-Other LEA	57,088	35,054	16,310	15,085	-	36,028	37,000	972	2.70%
329	Professional Ed Services	608,146	581,310	508,485	633,673	734,778	935,433	946,043	10,610	1.13%
330	Professional Services	1,002,770	1,264,021	1,081,634	1,054,219	1,265,475	1,023,195	1,237,832	214,637	20.98%
340	Technical Services	9,278	6,821	10,018	8,401	22,821	11,137	30,000	18,864	169.38%
350	Security Services	17,626	1,269	993	-	1,500	-	-	-	#DIV/0!
360	Educational Training Services	26,499	39,588	59,362	25,730	76,919	42,218	109,590	67,372	159.58%
390	Other Services	111,703	91,285	78,861	98,299	60,000	24,551	25,000	449	1.83%
410	Disposal/Laundry Services	54,999	68,516	58,777	73,215	63,600	67,461	103,100	35,639	52.83%
420	Water/Sewage Services	168,686	178,015	140,942	138,826	145,000	126,252	158,000	31,748	25.15%
430	Repairs and Maintenance	769,908	805,057	344,330	276,797	414,744	421,796	476,631	54,835	13.00%
440	Rentals	27,835	33,426	28,074	40,049	37,700	35,616	40,200	4,584	12.87%
450	Contracted Services	61,031	316,995	9,439	24,596	949,836	805,653	430,000	(375,653)	-46.63%
460	Extermination Services	17,715	2,954	3,520	8,185	4,000	3,725	4,000	276	7.40%
490	Inspection/Certification Services	2,154	-	2,000	3,017	-	83	-	(83)	-100.00%
510	Transportation Services	8,175	11,760	1,289	32,208	17,014	5,138	48,410	43,272	842.20%
520	Insurance	189,207	178,905	177,239	183,899	168,136	197,655	210,000	12,345	6.25%
530	Communication Services	65,071	70,804	73,431	103,122	147,637	101,341	112,000	10,659	10.52%
540	Advertising Services	9,759	21,397	30,546	16,843	16,000	9,491	23,000	13,509	142.33%
550	Printing/Binding	33,497	33,536	33,986	28,457	39,900	37,076	47,300	10,224	27.58%
560	Tuition	2,591,159	3,168,190	2,984,205	4,649,091	3,656,868	3,323,281	4,131,000	807,719	24.30%
580	Travel	27,743	34,265	28,380	25,457	45,430	17,263	58,760	41,497	240.39%

Code	Expenditure Type	Actual	Actual	Actual	Actual	Budget	Est Actual	Budget	\$ Incr/Decr	% Incr/Decr
		2017-18	2018-19	2019-20	2020-21	2021-22	2021-22	2021-22		
590	IU Withholdings	245,731	250,935	197,146	241,689	236,085	201,276	242,500	41,224	20.48%
610	Supplies (Cons & Non Cons)	1,342,278	1,437,783	1,333,400	1,544,714	1,364,966	1,379,328	1,737,140	357,813	25.94%
620	Utilities	1,348,773	1,291,624	1,187,402	1,194,547	1,230,035	1,501,686	1,593,875	92,189	6.14%
630	Meals and Refreshments	-	-	-	-	2,990	1,171	19,600	18,429	1573.51%
640	Books and Periodicals	203,907	383,069	468,949	256,493	1,076,809	577,157	1,643,113	1,065,956	184.69%
650	Technical Supplies & Software	35,118	29,111	599,165	660,432	771,217	841,471	948,772	107,301	12.75%
750	New Equipment	45,113	184,596	132,099	239,919	32,415	33,829	108,143	74,314	219.67%
760	Replacement Equipment	750,298	1,210,029	452,873	962,354	1,088,920	1,072,110	971,944	(100,166)	-9.34%
810	Dues and Fees	113,763	89,632	96,535	69,518	118,731	63,392	133,894	70,502	111.22%
820	Claims and Judgments	-	-	8,849	48,203	151,660	106,027	100,000	(6,027)	-5.68%
830	Interest	3,404,782	3,285,644	3,158,633	3,052,949	2,984,837	2,984,837	4,100,760	1,115,923	37.39%
840	Budgetary Reserve	-	-	-	-	200,000	-	100,000	100,000	#DIV/0!
860	Donations/Grants	-	1,000	1,000	-	10,000	1,000	10,000	9,000	900.00%
880	Refund of Prior Year Receipts	216,625	353,010	161,944	49,617	100,000	100,000	100,000	-	0.00%
890	Test and TCC Fees	190,039	147,459	137,813	143,227	148,875	149,538	148,091	(1,447)	-0.97%
910	Principal	3,305,000	3,445,000	3,580,000	3,665,000	4,184,485	4,184,485	4,551,087	366,602	8.76%
930	Transfers to Other Funds	4,765,084	578,622	1,120,400	587,033	505,000	505,000	200,000	(305,000)	-60.40%
980	Transfers to Other Funds	-	-	65	-	-	-	-	-	#DIV/0!
	TOTALS	86,037,296	84,578,770	85,798,964	90,117,607	94,653,720	93,648,074	99,873,538	6,225,464	6.65%

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/15/2022

President of the Board - Original Signature Required _____ Date _____

Secretary of the Board - Original Signature Required _____ Date _____

Chief School Administrator - Original Signature Required _____ Date _____

L. Douglas McCausland _____ Telephone (412)854-8424 Extn : _____

Contact Person _____ Telephone _____ Extension _____

mccausland.doug@bphawks.org _____

Email Address _____

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2022-2023 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bethel Park SD	COUNTY : Allegheny	AUN : 103021252
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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	\$99873539
Ending Unassigned Fund Balance	\$4540701
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.54%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 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 : Bethel Park SD	County : Allegheny	AUN Number : 103021252
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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	DATE
--	------

**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2900, Object 100: \$178,345.00 Function 2900, Object 200: \$0.00 , Provide a justification.	These are teacher severance payments distributed to a 403(b) plan that are not subject to FICA and state taxes, nor are the eligible for PSERS.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is used for unanticipated expenditures that may occur during the fiscal year due to student enrollment or unforeseen emergencies.
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.	Unassigned fund balance is utilized for one time expenditures that may occur in the a fiscal year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance has been allocated to retiree severance and benefit payments as well as upcoming capital projects that have been planned within the district.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund balance has been assigned for the purchase of band uniforms in the near future.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	1,068,109	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	18,393,908	
0840 Assigned Fund Balance	45,000	
0850 Unassigned Fund Balance	4,512,749	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$22,951,657</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	68,005,295	
7000 Revenue from State Sources	27,627,427	
8000 Revenue from Federal Sources	2,541,284	
9000 Other Financing Sources	669,159	
Total Estimated Revenues And Other Financing Sources		<u>\$98,843,165</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$121,794,822</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	58,339,073
6113 Public Utility Realty Taxes	57,051
6114 Payments in Lieu of Current Taxes - State / Local	8,004
6140 Current Act 511 Taxes - Flat Rate Assessments	3,250
6150 Current Act 511 Taxes - Proportional Assessments	6,505,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,270,000
6500 Earnings on Investments	31,400
6700 Revenues from LEA Activities	216,155
6800 Revenues from Intermediary Sources / Pass-Through Funds	863,862
6910 Rentals	182,000
6920 Contributions and Donations from Private Sources	160,000
6940 Tuition from Patrons	100,000
6990 Refunds and Other Miscellaneous Revenue	269,500
REVENUE FROM LOCAL SOURCES	\$68,005,295
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,646,089
7112 Basic Education Funding-Social Security	1,695,644
7271 Special Education funds for School-Aged Pupils	3,145,555
7292 Pre-K Counts	148,750
7311 Pupil Transportation Subsidy	1,005,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	450,553
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	2,142,591
7505 Ready to Learn Block Grant	505,751
7820 State Share of Retirement Contributions	7,807,494
REVENUE FROM STATE SOURCES	\$27,627,427
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	270,758
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	77,053
8517 NCLB, Title IV - 21st Century Schools	23,955
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	303,520
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,001,133
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	854,865

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$2,541,284
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	589,159
9400 Sale of or Compensation for Loss of Fixed Assets	25,000
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	55,000
OTHER FINANCING SOURCES	\$669,159
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	98,843,165

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$58,339,073

Amount of Tax Relief for Homestead Exclusions

\$2,142,591

Total Approx. Tax Revenue:

\$60,481,664

Approx. Tax Levy for Tax Rate Calculation:

\$61,833,160

Allegheny

Total

2021-22 Data

a. Assessed Value \$2,612,826,248

\$2,612,826,248

b. Real Estate Mills 22.5271

I. 2022-23 Data

c. 2020 STEB Market Value \$2,477,015,972

\$2,477,015,972

d. Assessed Value \$2,639,273,350

\$2,639,273,350

e. Assessed Value of New Constr/ Renov \$0

\$0

2021-22 Calculations

f. 2021-22 Tax Levy (a * b) \$58,859,398

\$58,859,398

2022-23 Calculations

g. Percent of Total Market Value 100.000000%

100.000000%

h. Rebalanced 2021-22 Tax Levy (f Total * g) \$58,859,398

\$58,859,398

i. Base Mills Subject to Index (h / a * 1000) if no reassessment 22.5271

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 97.73583%

97.73583%

k. Tax Levy Needed (Approx. Tax Levy * g) \$61,833,160

\$61,833,160

l. 2022-23 Real Estate Tax Rate (k / d * 1000) 23.4281

III.

m. Tax Levy Generated by Mills (l / 1000 * d) \$61,833,160

\$61,833,160

n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions) \$59,690,569

\$59,690,569

o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection) \$58,339,073

\$58,339,073

Approx. Tax Revenue from RE Taxes: **\$58,339,073**
 Amount of Tax Relief for Homestead Exclusions **\$2,142,591**
 Total Approx. Tax Revenue: **\$60,481,664**
 Approx. Tax Levy for Tax Rate Calculation: **\$61,833,160**
 Allegheny

Total

Index Maximums	
p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	23.4281
q. Mills In Excess of Index (if $(i > p)$, $(i - p)$)	0.0000
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$61,833,160
IV. Millage Rate within Index? (If $i > p$ Then No)	Yes
t. Tax Levy In Excess of Index (if $(m > r)$, $(m - r)$)	\$0
u. Tax Revenue In Excess of Index ($i * \text{Est. Pct. Collection}$)	\$0

Information Related to Property Tax Relief	
V. Assessed Value Exclusion per Homestead	\$9,088,14
Number of Homestead/Farmstead Properties	10063
Median Assessed Value of Homestead Properties	10063 \$153,800

Act 1 Index (Current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$58,339,073
 Amount of Tax Relief for Homestead Exclusions \$2,142,591
 Total Approx. Tax Revenue: \$60,481,664
 Approx. Tax Levy for Tax Rate Calculation: \$61,833,160
 Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,142,591	Lowering RE Tax Rate	\$0	\$2,142,591
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,142,591

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills	
Allegheny	2,639,273,350	23.4281	61,833,160			97.73583%		
Totals:	2,639,273,350		61,833,160	2,142,591	=	59,690,569 X	97.73583% =	58,339,073

	Current Per Capita Taxes, Section 679	Rate	Estimated Revenue
6120	Current Act 511 Taxes - Flat Rate Assessments	\$0.00	0
6140	Current Act 511 Taxes - Flat Rate Assessments	Rate	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	\$0.00	0
6142	Current Act 511 Occupation Taxes - Flat Rate	\$0.00	0
6143	Current Act 511 Local Services Taxes	\$0.00	0
6144	Current Act 511 Trailer Taxes	\$0.00	0
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00	0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$50.00	3,250
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0
	Total Current Act 511 Taxes - Flat Rate Assessments		3,250
6150	Current Act 511 Taxes - Proportional Assessments	Rate	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	5,555,000
6152	Current Act 511 Occupation Taxes	0.000	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	950,000
6154	Current Act 511 Amusement Taxes	0.000%	0
6155	Current Act 511 Business Privilege Taxes	0.000	0
6156	Current Act 511 Mechanical Device Taxes - Percentage	0.000%	0
6157	Current Act 511 Mercantile Taxes	0.000	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0
	Total Current Act 511 Taxes - Proportional Assessments		6,505,000

	Act 511 Tax Limit	Market Value	Mills	(511 Limit)
Total Current Act 511 Taxes - Proportional Assessments	2,477,015,972 X		12	29,724,192
Total Act 511, Current Taxes				6,508,250

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	22.5271	23.4281	4.00%	Yes	4.0%				
	<u>Current Act 511 Taxes--Flat Rate Assessments</u>									
6146	Current Act 511 Mechanical Device Taxes - Flat Rate <u>Current Act 511 Taxes--Proportional Assessments</u>	\$50.00	\$50.00	0.00%	Yes	4.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	45,131,735
1200 Special Programs - Elementary / Secondary	15,174,807
1300 Vocational Education	1,372,000
1400 Other Instructional Programs - Elementary / Secondary	220,725
1500 Nonpublic School Programs	25,533
1800 Pre-Kindergarten	148,500
Total Instruction	\$62,073,300
2000 Support Services	
2100 Support Services - Students	2,230,587
2200 Support Services - Instructional Staff	2,873,258
2300 Support Services - Administration	4,800,668
2400 Support Services - Pupil Health	1,128,938
2500 Support Services - Business	791,742
2600 Operation and Maintenance of Plant Services	7,589,041
2700 Student Transportation Services	3,786,743
2800 Support Services - Central	2,995,784
2900 Other Support Services	249,345
Total Support Services	\$26,446,106
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,695,986
3300 Community Services	174,300
Total Operation of Non-Instructional Services	\$1,870,286
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	432,000
Total Facilities Acquisition, Construction and Improvement Services	\$432,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,751,847
5200 Interfund Transfers - Out	200,000
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$9,051,847
Total Estimated Expenditures and Other Financing Uses	\$99,873,539

Description

Amount

1000 Instruction

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries	25,096,833
200 Personnel Services - Employee Benefits	15,999,166
300 Purchased Professional and Technical Services	895,100
400 Purchased Property Services	125,855
500 Other Purchased Services	881,360
600 Supplies	1,926,408
700 Property	187,613
800 Other Objects	19,400
Total Regular Programs - Elementary / Secondary	\$45,131,735

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries	7,091,884
200 Personnel Services - Employee Benefits	4,668,752
300 Purchased Professional and Technical Services	1,475,236
400 Purchased Property Services	250
500 Other Purchased Services	1,877,000
600 Supplies	56,435
800 Other Objects	5,250
Total Special Programs - Elementary / Secondary	\$15,174,807

1300 Vocational Education

500 Other Purchased Services	1,372,000
Total Vocational Education	\$1,372,000

Total Vocational Education

1400 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries	2,600
200 Personnel Services - Employee Benefits	1,125
300 Purchased Professional and Technical Services	210,000
500 Other Purchased Services	7,000
Total Other Instructional Programs - Elementary / Secondary	\$220,725

1500 Nonpublic School Programs

300 Purchased Professional and Technical Services	25,533
Total Nonpublic School Programs	\$25,533

Total Nonpublic School Programs

1800 Pre-Kindergarten

100 Personnel Services - Salaries	2,449
200 Personnel Services - Employee Benefits	1,060
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	400
600 Supplies	750
800 Other Objects	142,841
Total Pre-Kindergarten	\$148,500

Total Pre-Kindergarten

Total Instruction

Total Instruction	\$62,073,300
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2000 Support Services

2100 Support Services - Students

Description

100 Personnel Services - Salaries	962,851
200 Personnel Services - Employee Benefits	594,472
300 Purchased Professional and Technical Services	617,234
500 Other Purchased Services	755
600 Supplies	12,825
800 Other Objects	42,450

Total Support Services - Students

\$2,230,587

2200 Support Services - Instructional Staff

100 Personnel Services - Salaries	1,268,888
200 Personnel Services - Employee Benefits	759,125
300 Purchased Professional and Technical Services	74,000
500 Other Purchased Services	17,470
600 Supplies	753,175
800 Other Objects	600

Total Support Services - Instructional Staff

\$2,873,258

2300 Support Services - Administration

100 Personnel Services - Salaries	2,414,400
200 Personnel Services - Employee Benefits	1,656,993
300 Purchased Professional and Technical Services	477,500
400 Purchased Property Services	1,500
500 Other Purchased Services	27,800
600 Supplies	55,475
700 Property	19,550
800 Other Objects	147,450

Total Support Services - Administration

\$4,800,668

2400 Support Services - Pupil Health

100 Personnel Services - Salaries	583,878
200 Personnel Services - Employee Benefits	461,909
300 Purchased Professional and Technical Services	68,300
400 Purchased Property Services	200
500 Other Purchased Services	100
600 Supplies	13,951
700 Property	600

Total Support Services - Pupil Health

\$1,128,938

2500 Support Services - Business

100 Personnel Services - Salaries	421,643
200 Personnel Services - Employee Benefits	300,399
300 Purchased Professional and Technical Services	14,200
500 Other Purchased Services	1,500
600 Supplies	8,500
700 Property	40,500
800 Other Objects	5,000

Total Support Services - Business

\$791,742

2600 Operation and Maintenance of Plant Services

100 Personnel Services - Salaries	2,849,443
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Description	Amount
200 Personnel Services - Employee Benefits	2,131,206
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	476,701
500 Other Purchased Services	320,400
600 Supplies	1,697,797
700 Property	85,894
800 Other Objects	600
Total Operation and Maintenance of Plant Services	\$7,589,041
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,904,132
200 Personnel Services - Employee Benefits	1,255,840
300 Purchased Professional and Technical Services	14,698
400 Purchased Property Services	52,000
500 Other Purchased Services	43,185
600 Supplies	514,443
800 Other Objects	2,445
Total Student Transportation Services	\$3,786,743
2800 Support Services - Central	
100 Personnel Services - Salaries	786,137
200 Personnel Services - Employee Benefits	531,792
300 Purchased Professional and Technical Services	41,500
400 Purchased Property Services	87,325
500 Other Purchased Services	61,500
600 Supplies	745,651
700 Property	737,930
800 Other Objects	3,949
Total Support Services - Central	\$2,995,784
2900 Other Support Services	
100 Personnel Services - Salaries	178,345
500 Other Purchased Services	71,000
Total Other Support Services	\$249,345
Total Support Services	\$26,446,106
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	939,907
200 Personnel Services - Employee Benefits	429,999
300 Purchased Professional and Technical Services	85,690
400 Purchased Property Services	38,100
500 Other Purchased Services	20,000
600 Supplies	154,290
700 Property	8,000
800 Other Objects	20,000
Total Student Activities	\$1,695,986
3300 Community Services	

Description	Amount
500 Other Purchased Services	171,500
600 Supplies	2,800
Total Community Services	\$174,300
Total Operation of Non-Instructional Services	\$1,870,286
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	432,000
Total Facilities Acquisition, Construction and Improvement Services	\$432,000
Total Facilities Acquisition, Construction and Improvement Services	\$432,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,200,760
900 Other Uses of Funds	4,551,087
Total Debt Service / Other Expenditures and Financing Uses	\$8,751,847
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	200,000
Total Interfund Transfers - Out	\$200,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$9,051,847
TOTAL EXPENDITURES	\$99,873,539

Cash and Short-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	13,000,000	12,500,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	42,000,000	39,000,000
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund	7,800,000	6,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund	120,000	120,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	185,000	180,000
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$63,105,000	\$58,300,000

Long-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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

\$63,105,000

\$58,300,000

Long-Term Indebtedness

General Fund

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	7,377,872	8,710,103
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$7,377,872	\$8,710,103

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

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

Investment Trust Fund

06/30/2022 Estimate

06/30/2023 Projection

- 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

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

06/30/2022 Estimate

06/30/2023 Projection

\$7,377,872

\$8,710,103

Short-Term Payables

General Fund

06/30/2022 Estimate

06/30/2023 Projection

- 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

TOTAL INDEBTEDNESS

\$7,377,872

\$8,710,103

Account Description	Amounts
0810 Nonspendable Fund Balance	1,068,109
0820 Restricted Fund Balance	
0830 Committed Fund Balance	17,330,582
0840 Assigned Fund Balance	50,000
0850 Unassigned Fund Balance	4,540,701
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$21,921,283

5900 Budgetary Reserve 100,000

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve \$23,089,392