

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

Date

6/13/2022



Secretary of the Board - Original Signature Required

Date

6/13/2022



Chief School Administrator - Original Signature Required

Date

6/13/2022

Kimberly Pawlishak

Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Fox Chapel Area SD	COUNTY : Allegheny	AUN : 103023912
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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	\$111031866
Ending Unassigned Fund Balance	\$4670940
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.20%

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 : Fox Chapel Area SD	County : Allegheny	AUN Number : 103023912
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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 5/9/22
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Portion of Unassigned made available for Budgetary Reserve annually
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.	Portion of Unassigned made available for Budgetary Reserve annually
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 Balances exist for PSERS and GALA Funds
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balances exist for Capital Projects and Athletics

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	1,205,698	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	7,221,889	
0840 Assigned Fund Balance	10,076,570	
0850 Unassigned Fund Balance	7,172,776	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$24,471,235</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	83,988,687	
7000 Revenue from State Sources	21,989,016	
8000 Revenue from Federal Sources	1,753,792	
9000 Other Financing Sources	70,000	
Total Estimated Revenues And Other Financing Sources		<u>\$107,801,495</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$132,272,730</u>

LEA : 103023912 Fox Chapel Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	70,535,247
6112 Interim Real Estate Taxes	40,000
6113 Public Utility Realty Taxes	74,000
6114 Payments in Lieu of Current Taxes - State / Local	17,000
6140 Current Act 511 Taxes - Flat Rate Assessments	100,100
6150 Current Act 511 Taxes - Proportional Assessments	9,285,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,700,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	221,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	555,340
6910 Rentals	35,000
6920 Contributions and Donations from Private Sources	60,500
6940 Tuition from Patrons	69,000
6960 Services Provided Other Local Governmental Units / LEAs	135,000
6990 Refunds and Other Miscellaneous Revenue	111,500
REVENUE FROM LOCAL SOURCES	\$83,988,687
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,182,000
7112 Basic Education Funding-Social Security	1,875,500
7271 Special Education funds for School-Aged Pupils	2,450,000
7311 Pupil Transportation Subsidy	1,300,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	230,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,037,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	1,854,486
7505 Ready to Learn Block Grant	205,030
7820 State Share of Retirement Contributions	8,775,000
REVENUE FROM STATE SOURCES	\$21,989,016
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	426,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	73,859
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	1,250
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	859,291
8751 ARP ESSER Learning Loss	106,831

2022-2023 Final General Fund Budget		Estimated Revenues and Other Financing Sources: Detail
LEA : 103023912 Fox Chapel Area SD		
Printed 7/12/2022 8:33:14 AM		Page - 2 of 2
	<u>Amount</u>	
REVENUE FROM FEDERAL SOURCES		
8752 ARP ESSER Summer Programs	34,788	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	247,773	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,000	
REVENUE FROM FEDERAL SOURCES	\$1,753,792	
OTHER FINANCING SOURCES		
9400 Sale of or Compensation for Loss of Fixed Assets	70,000	
OTHER FINANCING SOURCES	\$70,000	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	107,801,495	

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$70,535,247	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,854,486</u>	
Total Approx. Tax Revenue:	\$72,389,733	
Approx. Tax Levy for Tax Rate Calculation:	\$75,328,702	
	Allegheny	Total

2021-22 Data		
a. Assessed Value	\$3,587,486,087	\$3,587,486,087
b. Real Estate Mills	20.1269	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$3,406,328,911	\$3,406,328,911
d. Assessed Value	\$3,687,377,729	\$3,687,377,729
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$72,204,974	\$72,204,974
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$72,204,974	\$72,204,974
(f Total * g)		
i. Base Mills Subject to Index	20.1269	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$75,328,702	\$75,328,702
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	20.4288	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$75,328,702	\$75,328,702
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$73,474,216
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$70,535,247
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$70,535,247	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,854,486</u>	
Total Approx. Tax Revenue:	\$72,389,733	
Approx. Tax Levy for Tax Rate Calculation:	\$75,328,702	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.8112	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$76,738,755	\$76,738,755
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$11,703.33	
Number of Homestead/Farmstead Properties	7771	7771
Median Assessed Value of Homestead Properties		\$224,000

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$70,535,247	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,854,486</u>	
Total Approx. Tax Revenue:	\$72,389,733	
Approx. Tax Levy for Tax Rate Calculation:	\$75,328,702	
	Allegheny	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,854,486	Lowering RE Tax Rate	\$0	\$1,854,486
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,854,486

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 103023912 Fox Chapel Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 7/12/2022 8:33:18 AM				Page - 1 of 1			
<u>CODE</u>							
6111 <u>Current Real Estate Taxes</u>							
<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	3,687,377,729	20.4288	75,328,702			96.00000%	
Totals:	3,687,377,729		75,328,702	- 1,854,486 =	73,474,216 X	96.00000% =	70,535,247
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	100,100	100,100
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments						100,100	100,100
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	8,285,000	8,285,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,000,000	1,000,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments						9,285,000	9,285,000
Total Act 511, Current Taxes							9,385,100
Act 511 Tax Limit -->				3,406,328,911 X	12	40,875,947	
				Market Value	Mills	(511 Limit)	

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Allegheny	20.1269	20.4288	1.50%	Yes	3.4%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	50,955,875
1200 Special Programs - Elementary / Secondary	14,220,428
1300 Vocational Education	649,600
1400 Other Instructional Programs - Elementary / Secondary	644,624
1500 Nonpublic School Programs	15,000
1800 Pre-Kindergarten	259,315
Total Instruction	\$66,744,842
2000 Support Services	
2100 Support Services - Students	4,322,345
2200 Support Services - Instructional Staff	3,914,423
2300 Support Services - Administration	6,676,284
2400 Support Services - Pupil Health	814,009
2500 Support Services - Business	1,505,048
2600 Operation and Maintenance of Plant Services	9,018,991
2700 Student Transportation Services	4,876,941
2800 Support Services - Central	789,173
2900 Other Support Services	108,000
Total Support Services	\$32,025,214
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,805,272
3300 Community Services	58,000
Total Operation of Non-Instructional Services	\$2,863,272
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	782,585
Total Facilities Acquisition, Construction and Improvement Services	\$782,585
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,090,953
5200 Interfund Transfers - Out	2,025,000
5900 Budgetary Reserve	1,500,000
Total Other Expenditures and Financing Uses	\$8,615,953
Total Estimated Expenditures and Other Financing Uses	\$111,031,866

LEA : 103023912 Fox Chapel Area SD

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		29,536,981
200 Personnel Services - Employee Benefits		18,167,259
300 Purchased Professional and Technical Services		1,109,260
400 Purchased Property Services		52,336
500 Other Purchased Services		837,218
600 Supplies		1,083,191
700 Property		138,087
800 Other Objects		31,543
Total Regular Programs - Elementary / Secondary		\$50,955,875
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		6,622,448
200 Personnel Services - Employee Benefits		4,208,763
300 Purchased Professional and Technical Services		1,144,515
400 Purchased Property Services		16,000
500 Other Purchased Services		2,176,170
600 Supplies		41,137
700 Property		7,800
800 Other Objects		3,595
Total Special Programs - Elementary / Secondary		\$14,220,428
1300 <u>Vocational Education</u>		
500 Other Purchased Services		649,600
Total Vocational Education		\$649,600
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		342,600
200 Personnel Services - Employee Benefits		177,024
300 Purchased Professional and Technical Services		29,500
500 Other Purchased Services		64,500
600 Supplies		31,000
Total Other Instructional Programs - Elementary / Secondary		\$644,624
1500 <u>Nonpublic School Programs</u>		
300 Purchased Professional and Technical Services		15,000
Total Nonpublic School Programs		\$15,000
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		167,172
200 Personnel Services - Employee Benefits		90,922
600 Supplies		1,221
Total Pre-Kindergarten		\$259,315
Total Instruction		\$66,744,842
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		2,300,361

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,447,229
300 Purchased Professional and Technical Services	280,186
400 Purchased Property Services	20,000
500 Other Purchased Services	3,425
600 Supplies	180,124
700 Property	23,300
800 Other Objects	67,720
Total Support Services - Students	\$4,322,345
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,935,126
200 Personnel Services - Employee Benefits	1,225,984
300 Purchased Professional and Technical Services	87,174
400 Purchased Property Services	54,500
500 Other Purchased Services	15,200
600 Supplies	481,746
700 Property	109,175
800 Other Objects	5,518
Total Support Services - Instructional Staff	\$3,914,423
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,518,743
200 Personnel Services - Employee Benefits	1,865,473
300 Purchased Professional and Technical Services	966,560
400 Purchased Property Services	3,085
500 Other Purchased Services	85,154
600 Supplies	108,024
700 Property	7,000
800 Other Objects	122,245
Total Support Services - Administration	\$6,676,284
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	481,939
200 Personnel Services - Employee Benefits	291,051
300 Purchased Professional and Technical Services	26,200
400 Purchased Property Services	1,701
500 Other Purchased Services	120
600 Supplies	12,323
800 Other Objects	675
Total Support Services - Pupil Health	\$814,009
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	394,866
200 Personnel Services - Employee Benefits	256,899
300 Purchased Professional and Technical Services	65,900
400 Purchased Property Services	577,623
500 Other Purchased Services	150
600 Supplies	202,650
800 Other Objects	6,960

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Description	Amount
Total Support Services - Business	\$1,505,048
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,472,992
200 Personnel Services - Employee Benefits	2,302,512
300 Purchased Professional and Technical Services	346,000
400 Purchased Property Services	777,965
500 Other Purchased Services	283,480
600 Supplies	1,563,492
700 Property	266,950
800 Other Objects	5,600
Total Operation and Maintenance of Plant Services	\$9,018,991
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	112,772
200 Personnel Services - Employee Benefits	72,041
500 Other Purchased Services	4,673,528
600 Supplies	18,400
800 Other Objects	200
Total Student Transportation Services	\$4,876,941
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	238,827
200 Personnel Services - Employee Benefits	168,301
300 Purchased Professional and Technical Services	107,095
400 Purchased Property Services	36,000
500 Other Purchased Services	71,710
600 Supplies	167,090
800 Other Objects	150
Total Support Services - Central	\$789,173
2900 <u>Other Support Services</u>	
500 Other Purchased Services	100,000
600 Supplies	8,000
Total Other Support Services	\$108,000
Total Support Services	\$32,025,214
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,379,162
200 Personnel Services - Employee Benefits	641,915
300 Purchased Professional and Technical Services	123,715
400 Purchased Property Services	93,092
500 Other Purchased Services	292,953
600 Supplies	177,632
700 Property	40,360
800 Other Objects	56,443
Total Student Activities	\$2,805,272
3300 <u>Community Services</u>	

LEA : 103023912 Fox Chapel Area SD

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	35,000
600 Supplies	10,000
800 Other Objects	13,000
Total Community Services	\$58,000
Total Operation of Non-Instructional Services	\$2,863,272
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	774,785
600 Supplies	7,800
Total Facilities Acquisition, Construction and Improvement Services	\$782,585
Total Facilities Acquisition, Construction and Improvement Services	\$782,585
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,094,498
900 Other Uses of Funds	1,996,455
Total Debt Service / Other Expenditures and Financing Uses	\$5,090,953
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,025,000
Total Interfund Transfers - Out	\$2,025,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,500,000
Total Budgetary Reserve	\$1,500,000
Total Other Expenditures and Financing Uses	\$8,615,953
TOTAL EXPENDITURES	\$111,031,866

LEA : 103023912 Fox Chapel Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	24,000,000	22,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	2,600,000	1,600,000
Capital Reserve Fund - § 1431	250,000	100,000
Other Capital Projects Fund	7,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	700,000	700,000
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 Cash and Short-Term Investments	\$27,557,000	\$24,400,000

<u>Long-Term Investments</u>	<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		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$27,557,000	\$24,400,000

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	63,708,616	61,583,566
0520 Extended-Term Financing Agreements Payable	46,454	
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	\$63,755,070	\$61,583,566
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
Total Permanent Fund			
Total Long-Term Indebtedness	\$63,755,070	\$61,583,566	

<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$63,755,070	\$61,583,566

Account Description	Amounts
0810 Nonspendable Fund Balance	1,205,698
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,721,889
0840 Assigned Fund Balance	9,848,035
0850 Unassigned Fund Balance	4,670,940
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$21,240,864
5900 Budgetary Reserve	1,500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$23,946,562