

PROPOSED VERSION

# PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2018-2019

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

Mark R Cherpak

(412)884-6300

Extn : 7475

Contact Person

Telephone

Extension

mcherpak@bwschools.net

Email Address

2018-2019 Preliminary General Fund Budget

LEA : 103021102 Baldwin-Whitehall SD

Printed 1/23/2018 10:25:37 AM

<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.	
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.	Fund Balance carried over from prior 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.	Fund Balance carried over from prior year.

ITEM	AMOUNTS
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	500,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,345,047
0840 Assigned Fund Balance	915,000
0850 Unassigned Fund Balance	3,791,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b>\$8,051,047</b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	41,881,104
7000 Revenue from State Sources	23,859,813
8000 Revenue from Federal Sources	1,112,160
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>\$66,853,077</b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b>\$74,904,124</b>

	Amount
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	34,790,604
6113 Public Utility Realty Taxes	55,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	4,963,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	820,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	65,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	520,000
6910 Rentals	395,000
6940 Tuition from Patrons	12,500
6990 Refunds and Other Miscellaneous Revenue	180,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$41,881,104</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	9,820,363
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	2,661,374
7311 Pupil Transportation Subsidy	1,400,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,230,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	1,662,227
7505 Ready to Learn Block Grant	615,849
7810 State Share of Social Security and Medicare Taxes	1,200,000
7820 State Share of Retirement Contributions	5,150,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$23,859,313</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	668,421
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	118,858
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	74,881
8830 Medical Assistance Reimbursements (Access) - Early Intervention	250,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,112,160</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>66,853,077</b>

Act 1 Index (current): 3.1%  
 Calculation Method:  
 Approx. Tax Revenue from RE Taxes: \$34,790,604  
 Amount of Tax Relief for Homestead Exclusions \$1,662,227  
 Total Approx. Tax Revenue: \$36,452,831  
 Approx. Tax Levy for Tax Rate Calculation: \$37,902,440  
 Allegheny Total

**2017-18 Data**

a. Assessed Value	\$1,856,698,838
b. Real Estate Mills	20.3700

**I. 2018-19 Data**

c. 2016 STEB Market Value	\$1,666,303,356
d. Assessed Value	\$1,860,699,082
e. Assessed Value of New Constr/ Renov	\$0

**2017-18 Calculations**

f. 2017-18 Tax Levy (a * b)	\$37,820,955
-----------------------------	--------------

**2018-19 Calculations**

g. Percent of Total Market Value	100.00000%
h. Rebalanced 2017-18 Tax Levy (f Total * g)	\$37,820,955
i. Base Mills Subject to Index (h / a * 1000) if no reassessment	20.3700
(h / (d-e) * 1000) if reassessment	

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	96.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$37,902,440
<b>I. 2018-19 Real Estate Tax Rate (k / d * 1000)</b>	<b>20.3700</b>

**III.**

m. Tax Levy Generated by Mills (l / 1000 * d)	\$37,902,440
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$36,240,213
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	\$34,790,604

Act 1 Index (current): 3.1%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$34,790,604
Amount of Tax Relief for Homestead Exclusions	<u>\$1,662,227</u>
Total Approx. Tax Revenue:	\$36,452,831
Approx. Tax Levy for Tax Rate Calculation:	\$37,902,440
Alleghehy	Total

**Index Maximums**

p. Maximum Mills Based On Index ( $l * (1 + \text{Index})$ )	21.0014
q. Mills In Excess of Index (if $l > p$ ), ( $l - p$ )	0.0000
r. Maximum Tax Levy Based On Index ( $p / 1000 * d$ )	\$39,077,286
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
u. Tax Revenue In Excess of Index ( $t * \text{Est. Pct. Collection}$ )	\$0
	\$39,077,286

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$0.00
Number of Homestead/Farmstead Properties	
Median Assessed Value of Homestead Properties	\$0

AUN: 103021102 Baldwin-Whitehall SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Printed 1/23/2018 10:25:38 AM

Page - 3 of 3

PROPOSED VERSION

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$34,790,604

Amount of Tax Relief for Homestead Exclusions

\$1,662,227

Total Approx. Tax Revenue:

\$36,452,831

Approx. Tax Levy for Tax Rate Calculation:

\$37,902,440

Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,662,227

\$0

\$1,662,227

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$1,662,227

CODE	Current Real Estate Taxes	County Name	Taxable Assessed Value	Real Estate Mills	Real Estate Taxes	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	1,860,699,082	20.3700	37,902,440	37,902,440	1,662,227	36,240,213	96.000000%	34,790,604
<b>Totals:</b>			<b>1,860,699,082</b>			<b>37,902,440</b>	<b>1,662,227</b>	<b>36,240,213</b>	<b>96.000000%</b>	<b>34,790,604</b>
6120	Current Per Capita Taxes, Section 679						Rate			Estimated Revenue
6140	Current Act 511 Taxes - Flat Rate Assessments						Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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	30,000	30,000
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
6150	<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>								<b>30,000</b>	<b>30,000</b>
6150	Current Act 511 Taxes - Proportional Assessments						Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes						0.500%	0.000%	4,488,000	4,488,000
6152	Current Act 511 Occupation Taxes						0.000%	0.000%	0	0
6153	Current Act 511 Real Estate Transfer Taxes						0.500%	0.000%	475,000	475,000
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
	<b>Total Current Act 511 Taxes - Proportional Assessments</b>								<b>4,963,000</b>	<b>4,963,000</b>
	<b>Total Act 511, Current Taxes</b>								<b>12</b>	<b>19,995,640</b>
							<b>Act 511 Tax Limit -&gt;</b>	<b>1,666,303,356</b>	<b>X</b>	<b>(511 Limit)</b>
							<b>Market Value</b>		<b>Mills</b>	



Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Allegheny	20.3700	20.3700	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.5000%	0.5000%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.5000%	0.5000%	0.00%	Yes	3.1%				

2018-2019 Preliminary General Fund Budget  
LEA : 103021102 Baldwin-Whitehall SD  
Printed 1/23/2018 10:25:40 AM

Description	Amount
1000 Instruction	63,363,876
1100 Regular Programs - Elementary / Secondary	\$63,363,876
<b>Total Instruction</b>	
5000 Other Expenditures and Financing Uses	6,129,000
5100 Debt Service / Other Expenditures and Financing Uses	\$6,129,000
<b>Total Other Expenditures and Financing Uses</b>	
<b>Total Estimated Expenditures and Other Financing Uses</b>	\$69,492,876

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	30,775,890
200 Personnel Services - Employee Benefits	19,232,646
300 Purchased Professional and Technical Services	3,989,726
400 Purchased Property Services	2,309,530
500 Other Purchased Services	3,552,202
600 Supplies	1,740,885
700 Property	178,200
800 Other Objects	1,584,797
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$63,363,876</b>
<b>Total Instruction</b>	<b>\$63,363,876</b>
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
900 Other Uses of Funds	6,129,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$6,129,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,129,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$69,492,876</b>

PROPOSED VERSION

2018-2019 Preliminary General Fund Budget  
 LEA : 103021102 Baldwin-Whitehall SD  
 Printed 1/23/2018 10:25:41 AM

Cash and Short-Term Investments

General Fund	5,000,000	4,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	85,000	100,000
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	200,000	200,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	850,000	850,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$6,135,000</b>	<b>\$5,650,000</b>

06/30/2018 Estimate

06/30/2019 Projection

Long-Term Investments

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**

**06/30/2018 Estimate**

**06/30/2019 Projection**

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

**\$6,135,000**

**\$5,650,000**

2018-2019 Preliminary General Fund Budget  
LEA : 103021102 Baldwin-Whitehall SD  
Printed 1/23/2018 10:25:42 AM

**Long-Term Indebtedness**

06/30/2018 Estimate      06/30/2019 Projection

**General 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 General Fund**

**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

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

PROPOSED VERSION

2018-2019 Preliminary General Fund Budget  
LEA : 103021102 Baldwin-Whitehall SD  
Printed 1/23/2018 10:25:42 AM

06/30/2018 Estimate 06/30/2019 Projection

Long-Term Indebtedness

- 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



Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

PROPOSED VERSION

2018-2019 Preliminary General Fund Budget  
LEA : 103021102 Baldwin-Whitehall SD  
Printed 1/23/2018 10:25:42 AM

06/30/2018 Estimate 06/30/2019 Projection

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

0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>		

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
<b>Short-Term Payables</b>		
General Fund	46,974,000	40,671,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$46,974,000</b>	<b>\$40,671,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$46,974,000</b>	<b>\$40,671,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	500,000
0820 Restricted Fund Balance	1,844,194
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,567,054
0850 Unassigned Fund Balance	
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,411,248</b>
<b>5900 Budgetary Reserve</b>	
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,911,248</b>