

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 06/28/2022

  
\_\_\_\_\_  
President of the Board - Original Signature Required6/28/22  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required6/28/2022  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required6/28/2022  
\_\_\_\_\_  
Date

Ryan Manzer

(412)798-6356

Extn :

Contact Person

Telephone

Extension

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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 : Plum Borough SD	COUNTY : Allegheny	AUN : 103027503
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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	\$68767749
Ending Unassigned Fund Balance	\$4166766
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.05%

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

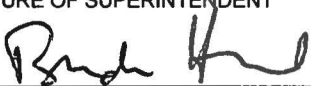
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/28/22
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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)

<b>School District Name :</b> Plum Borough SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103027503
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/24/2022
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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>
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.  Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$325.00 . Provide a justification.	Retiree life insurance
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$325.00	Retiree life insurance
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	General reserve for unanticipated cost.
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 reserved for future operating expenses.
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 balance reserved for future capital expenses.

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	451,289	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	3,820,665	
0850 Unassigned Fund Balance	5,346,101	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$9,166,766</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	38,716,735	
7000 Revenue from State Sources	28,191,157	
8000 Revenue from Federal Sources	1,859,857	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$68,767,749</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$77,934,515</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	32,116,633
6112 Interim Real Estate Taxes	175,000
6113 Public Utility Realty Taxes	34,000
6120 Current Per Capita Taxes, Section 679	80,000
6140 Current Act 511 Taxes - Flat Rate Assessments	110,000
6150 Current Act 511 Taxes - Proportional Assessments	4,524,102
6400 Delinquencies on Taxes Levied / Assessed by the LEA	870,000
6500 Earnings on Investments	52,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	650,000
6910 Rentals	20,000
6990 Refunds and Other Miscellaneous Revenue	15,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$38,716,735</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	13,336,921
7271 Special Education funds for School-Aged Pupils	2,646,207
7311 Pupil Transportation Subsidy	1,322,231
7312 Nonpublic and Charter School Pupil Transportation Subsidy	97,405
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	714,727
7330 Health Services (Medical, Dental, Nurse, Act 25)	72,000
7340 State Property Tax Reduction Allocation	2,084,434
7505 Ready to Learn Block Grant	618,345
7810 State Share of Social Security and Medicare Taxes	1,293,462
7820 State Share of Retirement Contributions	6,005,425
<b>REVENUE FROM STATE SOURCES</b>	<b>\$28,191,157</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	68,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	309,827
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	70,436
8517 NCLB, Title IV - 21st Century Schools	23,390
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	517,045
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	706,159
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	160,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,859,857</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>68,767,749</b>

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$32,116,633	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,084,434</u>	
Total Approx. Tax Revenue:	\$34,201,067	
Approx. Tax Levy for Tax Rate Calculation:	\$36,323,915	
	Allegheny	Total

2021-22 Data		
a. Assessed Value	\$1,622,678,784	\$1,622,678,784
b. Real Estate Mills	21.0757	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,528,549,313	\$1,528,549,313
d. Assessed Value	\$1,649,280,314	\$1,649,280,314
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$34,199,091	\$34,199,091
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$34,199,091	\$34,199,091
(f Total * g)		
i. Base Mills Subject to Index	21.0757	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.80000%	93.80000%
k. Tax Levy Needed	\$36,323,915	\$36,323,915
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	22.0241	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$36,323,915	\$36,323,915
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$34,239,481
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$32,116,633
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$32,116,633	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,084,434</u>	
Total Approx. Tax Revenue:	\$34,201,067	
Approx. Tax Levy for Tax Rate Calculation:	\$36,323,915	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	22.0241	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$36,323,915	\$36,323,915
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	\$12,265.00	
Number of Homestead/Farmstead Properties	7716	7716
Median Assessed Value of Homestead Properties		\$125,000

Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$32,116,633
Amount of Tax Relief for Homestead Exclusions	<u>\$2,084,434</u>
Total Approx. Tax Revenue:	\$34,201,067
Approx. Tax Levy for Tax Rate Calculation:	\$36,323,915
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,084,434	Lowering RE Tax Rate	\$0	\$2,084,434
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,084,434

CODE									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Allegheny	1,649,280,314	22.0241	36,323,915				93.80000%		
<b>Totals:</b>				<b>1,649,280,314</b>	<b>36,323,915</b>	-	2,084,434	=	34,239,481 X 93.80000% = 32,116,633
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					80,000
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			\$5.00	\$0.00		80,000		80,000
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
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>							<b>110,000</b>		<b>110,000</b>
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%		4,124,102		4,124,102
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		400,000		400,000
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>4,524,102</b>		<b>4,524,102</b>
<b>Total Act 511, Current Taxes</b>									<b>4,634,102</b>
<b>Act 511 Tax Limit --&gt;</b>				<b>1,528,549,313</b>	<b>X</b>		<b>12</b>		<b>18,342,592</b>
				<b>Market Value</b>			<b>Mills</b>		<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Allegheny	21.0757	22.0241	4.50%	Yes	4.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				

LEA : 103027503 Plum Borough SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	31,406,342
1200 Special Programs - Elementary / Secondary	7,097,267
1300 Vocational Education	876,202
1400 Other Instructional Programs - Elementary / Secondary	56,000
1500 Nonpublic School Programs	39,880
<b>Total Instruction</b>	<b>\$39,475,691</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,011,017
2200 Support Services - Instructional Staff	1,081,528
2300 Support Services - Administration	3,669,326
2400 Support Services - Pupil Health	771,161
2500 Support Services - Business	573,572
2600 Operation and Maintenance of Plant Services	5,647,965
2700 Student Transportation Services	4,034,614
2800 Support Services - Central	1,631,955
2900 Other Support Services	45,325
<b>Total Support Services</b>	<b>\$19,466,463</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,219,208
3300 Community Services	255,826
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,475,034</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	8,250,561
5900 Budgetary Reserve	100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,350,561</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$68,767,749</b>

LEA : 103027503 Plum Borough SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	17,481,649
200 Personnel Services - Employee Benefits	10,682,294
300 Purchased Professional and Technical Services	822,593
400 Purchased Property Services	84,166
500 Other Purchased Services	1,011,007
600 Supplies	1,249,116
700 Property	75,000
800 Other Objects	517
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$31,406,342</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,919,452
200 Personnel Services - Employee Benefits	1,669,422
300 Purchased Professional and Technical Services	674,500
500 Other Purchased Services	1,745,150
600 Supplies	88,743
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$7,097,267</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	864,762
800 Other Objects	11,440
<b>Total Vocational Education</b>	<b>\$876,202</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
300 Purchased Professional and Technical Services	55,000
500 Other Purchased Services	1,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$56,000</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	38,280
600 Supplies	1,600
<b>Total Nonpublic School Programs</b>	<b>\$39,880</b>
<b>Total Instruction</b>	<b>\$39,475,691</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,249,941
200 Personnel Services - Employee Benefits	731,177
300 Purchased Professional and Technical Services	19,501
500 Other Purchased Services	500
600 Supplies	8,498
800 Other Objects	1,400
<b>Total Support Services - Students</b>	<b>\$2,011,017</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	601,676
200 Personnel Services - Employee Benefits	418,737

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Description	Amount
300 Purchased Professional and Technical Services	27,165
500 Other Purchased Services	10,000
600 Supplies	23,950
<b>Total Support Services - Instructional Staff</b>	<b>\$1,081,528</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,023,042
200 Personnel Services - Employee Benefits	1,148,257
300 Purchased Professional and Technical Services	386,500
500 Other Purchased Services	40,350
600 Supplies	55,037
800 Other Objects	16,140
<b>Total Support Services - Administration</b>	<b>\$3,669,326</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	465,394
200 Personnel Services - Employee Benefits	257,984
300 Purchased Professional and Technical Services	27,500
400 Purchased Property Services	2,000
500 Other Purchased Services	1,000
600 Supplies	17,283
<b>Total Support Services - Pupil Health</b>	<b>\$771,161</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	345,901
200 Personnel Services - Employee Benefits	203,081
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	2,400
600 Supplies	14,690
800 Other Objects	5,000
<b>Total Support Services - Business</b>	<b>\$573,572</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	2,190,763
200 Personnel Services - Employee Benefits	1,353,249
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	517,828
500 Other Purchased Services	202,125
600 Supplies	1,207,000
700 Property	160,000
800 Other Objects	7,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,647,965</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	1,876,220
200 Personnel Services - Employee Benefits	962,744
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	25,000
500 Other Purchased Services	69,500
600 Supplies	694,150

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<u>Description</u>	<u>Amount</u>
700 Property	400,000
<b>Total Student Transportation Services</b>	<b>\$4,034,614</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	517,560
200 Personnel Services - Employee Benefits	310,395
300 Purchased Professional and Technical Services	173,500
400 Purchased Property Services	30,000
500 Other Purchased Services	178,500
600 Supplies	305,000
700 Property	117,000
<b>Total Support Services - Central</b>	<b>\$1,631,955</b>
<b>2900 <u>Other Support Services</u></b>	
200 Personnel Services - Employee Benefits	325
500 Other Purchased Services	45,000
<b>Total Other Support Services</b>	<b>\$45,325</b>
<b>Total Support Services</b>	<b>\$19,466,463</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	599,902
200 Personnel Services - Employee Benefits	312,984
300 Purchased Professional and Technical Services	77,000
400 Purchased Property Services	24,000
500 Other Purchased Services	19,050
600 Supplies	144,872
700 Property	28,400
800 Other Objects	13,000
<b>Total Student Activities</b>	<b>\$1,219,208</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	161,639
200 Personnel Services - Employee Benefits	73,187
300 Purchased Professional and Technical Services	21,000
<b>Total Community Services</b>	<b>\$255,826</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,475,034</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	3,192,561
900 Other Uses of Funds	5,058,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$8,250,561</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	100,000



<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$8,350,561
TOTAL EXPENDITURES	\$68,767,749

Cash and Short-Term Investments

06/30/2022 Estimate06/30/2023 Projection

General Fund	14,500,000	14,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
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 Cash and Short-Term Investments	\$14,500,000	\$14,500,000

Long-Term Investments

06/30/2022 Estimate06/30/2023 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

LEA : 103027503 Plum Borough SD

<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	\$14,500,000	\$14,500,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	103,515,000	98,685,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	123,132	
0540 Accumulated Compensated Absences	1,127,605	1,127,605
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	19,872,722	19,872,722
0599 Other Noncurrent Liabilities	96,022,000	96,022,000
<b>Total General Fund</b>	<b>\$220,660,459</b>	<b>\$215,707,327</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 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	14,678	14,678
0550 Authority Lease Obligations		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	91,000	91,000
0599 Other Noncurrent Liabilities	2,062,000	2,062,000
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$2,167,678</b>	<b>\$2,167,678</b>
<b>Child Care Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Internal Service Fund</b>		
<b>Private Purpose Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Private Purpose Trust Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$222,828,137</b>	<b>\$217,875,005</b>	



<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	\$222,828,137	\$217,875,005

Account Description	Amounts
0810 Nonspendable Fund Balance	451,289
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,000,000
0850 Unassigned Fund Balance	4,166,766
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,166,766
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,718,055