

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Sheila R Lubert
President of the Board - Original Signature Required

6-15-22
Date

Sheila R Lubert
Secretary of the Board - Original Signature Required

6-15-22
Date

Sheila R Lubert
Chief School Administrator - Original Signature Required

6-15-22
Date

SHEILA R LUBERT

(412)675-3033

Extn :

Contact Person

Telephone

Extension

SLUBERT@SOUTHALLEGHENY.ORG

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : South Allegheny SD	COUNTY : Allegheny	AUN : 103028653
---	-----------------------	--------------------

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

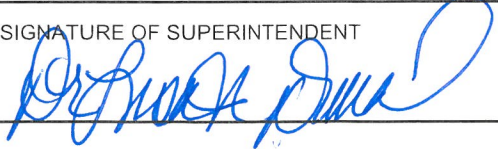
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$29860000
Ending Unassigned Fund Balance	\$3623850
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	12.13%

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 6-15-2022
---	-----------------------

DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : South Allegheny SD	County : Allegheny	AUN Number : 103028653
--	-----------------------	---------------------------

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 6-15-22
---	---------------------

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.	The District intends to utilize fund balance for projects over the summer
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.	The District intends to utilize fund balance for projects over the summer

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	183,242	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	4,773,850	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance		
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,773,850</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	9,328,683	
7000 Revenue from State Sources	18,075,317	
8000 Revenue from Federal Sources	1,276,000	
9000 Other Financing Sources	30,000	
Total Estimated Revenues And Other Financing Sources		<u>\$28,710,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$33,483,850</u>

LEA : 103028653 South Allegheny SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,714,173
6113 Public Utility Realty Taxes	6,800
6150 Current Act 511 Taxes - Proportional Assessments	1,170,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	764,500
6500 Earnings on Investments	20,260
6700 Revenues from LEA Activities	45,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	529,950
6910 Rentals	6,500
6920 Contributions and Donations from Private Sources	20,000
6990 Refunds and Other Miscellaneous Revenue	51,500
REVENUE FROM LOCAL SOURCES	\$9,328,683
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,537,410
7112 Basic Education Funding-Social Security	412,000
7160 Tuition for Orphans Subsidy	100,000
7271 Special Education funds for School-Aged Pupils	1,887,670
7311 Pupil Transportation Subsidy	500,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	11,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	372,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	957,237
7360 Safe Schools	35,000
7505 Ready to Learn Block Grant	343,000
7820 State Share of Retirement Contributions	1,895,000
REVENUE FROM STATE SOURCES	\$18,075,317
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	479,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	63,000
8517 NCLB, Title IV - 21st Century Schools	34,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	100,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	520,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	80,000
REVENUE FROM FEDERAL SOURCES	\$1,276,000

	<u>Amount</u>
OTHER FINANCING SOURCES	
9500 Capital Contributions	30,000
OTHER FINANCING SOURCES	\$30,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	28,710,000

Act 1 Index (current): 5.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,714,173	
Amount of Tax Relief for Homestead Exclusions	<u>\$957,237</u>	
Total Approx. Tax Revenue:	\$7,671,410	
Approx. Tax Levy for Tax Rate Calculation:	\$8,417,430	
	Allegheny	Total

2021-22 Data		
a. Assessed Value	\$359,061,513	\$359,061,513
b. Real Estate Mills	21.1700	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$323,659,738	\$323,659,738
d. Assessed Value	\$358,188,513	\$358,188,513
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$7,601,332	\$7,601,332
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$7,601,332	\$7,601,332
(f Total * g)		
i. Base Mills Subject to Index	21.1700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.99999%	89.99999%
k. Tax Levy Needed	\$8,417,430	\$8,417,430
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	23.5000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,417,430	\$8,417,430
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,460,193
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,714,173
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,714,173	
Amount of Tax Relief for Homestead Exclusions	<u>\$957,237</u>	
Total Approx. Tax Revenue:	\$7,671,410	
Approx. Tax Levy for Tax Rate Calculation:	\$8,417,430	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	22.2708	
q. Mills In Excess of Index (if (l > p), (l - p))	1.2292	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,977,145	\$7,977,145
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$440,285	\$440,285
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$396,256	\$396,256

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$12,423.00	
Number of Homestead/Farmstead Properties	3279	3279
Median Assessed Value of Homestead Properties		\$62,000

Act 1 Index (current): 5.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,714,173
Amount of Tax Relief for Homestead Exclusions	<u>\$957,237</u>
Total Approx. Tax Revenue:	\$7,671,410
Approx. Tax Levy for Tax Rate Calculation:	\$8,417,430
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$957,237	Lowering RE Tax Rate	\$0	\$957,237
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$957,237

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 103028653 South Allegheny SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/27/2022 11:34:16 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	358,188,513	23.5000	8,417,430			89.99999%	
Totals:	358,188,513		8,417,430	- 957,237 =	7,460,193 X	89.99999% =	6,714,173
				<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			\$0.00	\$0.00	0	0
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						0	0
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%	1,100,000	1,100,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	70,000	70,000
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						1,170,000	1,170,000
Total Act 511, Current Taxes							1,170,000
Act 511 Tax Limit -->				323,659,738 X	12	3,883,917	
				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	21.1700	23.5000	11.01%	No	5.2%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				

LEA : 103028653 South Allegheny SD

Printed 6/27/2022 11:34:18 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,247,000
1200 Special Programs - Elementary / Secondary	5,839,850
1300 Vocational Education	701,900
1400 Other Instructional Programs - Elementary / Secondary	92,100
1500 Nonpublic School Programs	1,500
Total Instruction	\$18,882,350
2000 Support Services	
2100 Support Services - Students	1,009,450
2200 Support Services - Instructional Staff	1,066,890
2300 Support Services - Administration	1,522,700
2400 Support Services - Pupil Health	250,900
2500 Support Services - Business	409,900
2600 Operation and Maintenance of Plant Services	1,678,500
2700 Student Transportation Services	2,251,000
2800 Support Services - Central	74,900
Total Support Services	\$8,264,240
3000 Operation of Non-Instructional Services	
3200 Student Activities	697,900
Total Operation of Non-Instructional Services	\$697,900
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	6,000
Total Facilities Acquisition, Construction and Improvement Services	\$6,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,809,510
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$2,009,510
Total Estimated Expenditures and Other Financing Uses	\$29,860,000

LEA : 103028653 South Allegheny SD

Printed 6/27/2022 11:34:20 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,528,000
200 Personnel Services - Employee Benefits	4,385,350
300 Purchased Professional and Technical Services	240,000
400 Purchased Property Services	12,050
500 Other Purchased Services	975,000
600 Supplies	105,800
800 Other Objects	800
Total Regular Programs - Elementary / Secondary	\$12,247,000
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,785,000
200 Personnel Services - Employee Benefits	1,088,050
300 Purchased Professional and Technical Services	1,077,000
500 Other Purchased Services	1,877,000
600 Supplies	12,800
Total Special Programs - Elementary / Secondary	\$5,839,850
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	211,500
200 Personnel Services - Employee Benefits	146,900
500 Other Purchased Services	332,000
600 Supplies	11,500
Total Vocational Education	\$701,900
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,650
300 Purchased Professional and Technical Services	84,450
Total Other Instructional Programs - Elementary / Secondary	\$92,100
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	1,500
Total Nonpublic School Programs	\$1,500
Total Instruction	\$18,882,350
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	579,500
200 Personnel Services - Employee Benefits	397,550
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	1,200
600 Supplies	11,200
Total Support Services - Students	\$1,009,450
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	303,500
200 Personnel Services - Employee Benefits	175,200

LEA : 103028653 South Allegheny SD

Printed 6/27/2022 11:34:20 AM

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	408,400
400 Purchased Property Services	7,000
500 Other Purchased Services	10,500
600 Supplies	145,290
700 Property	17,000
Total Support Services - Instructional Staff	\$1,066,890
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	780,500
200 Personnel Services - Employee Benefits	420,750
300 Purchased Professional and Technical Services	194,000
400 Purchased Property Services	17,700
500 Other Purchased Services	44,300
600 Supplies	30,100
800 Other Objects	35,350
Total Support Services - Administration	\$1,522,700
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	146,000
200 Personnel Services - Employee Benefits	90,900
300 Purchased Professional and Technical Services	10,000
600 Supplies	4,000
Total Support Services - Pupil Health	\$250,900
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	186,000
200 Personnel Services - Employee Benefits	185,800
300 Purchased Professional and Technical Services	1,150
400 Purchased Property Services	850
500 Other Purchased Services	13,900
600 Supplies	21,200
700 Property	1,000
Total Support Services - Business	\$409,900
2600 <u>Operation and Maintenance of Plant Services</u>	
300 Purchased Professional and Technical Services	191,500
400 Purchased Property Services	1,117,000
500 Other Purchased Services	136,000
600 Supplies	218,500
700 Property	10,000
800 Other Objects	5,500
Total Operation and Maintenance of Plant Services	\$1,678,500
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	2,251,000
Total Student Transportation Services	\$2,251,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	18,000
200 Personnel Services - Employee Benefits	17,800

LEA : 103028653 South Allegheny SD

Printed 6/27/2022 11:34:20 AM

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	6,000
500 Other Purchased Services	11,500
600 Supplies	4,600
800 Other Objects	17,000
Total Support Services - Central	\$74,900
Total Support Services	\$8,264,240
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	324,000
200 Personnel Services - Employee Benefits	141,000
300 Purchased Professional and Technical Services	81,000
500 Other Purchased Services	58,500
600 Supplies	54,300
800 Other Objects	39,100
Total Student Activities	\$697,900
Total Operation of Non-Instructional Services	\$697,900
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	6,000
Total Facilities Acquisition, Construction and Improvement Services	\$6,000
Total Facilities Acquisition, Construction and Improvement Services	\$6,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,146,510
900 Other Uses of Funds	663,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,809,510
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$2,009,510
TOTAL EXPENDITURES	\$29,860,000

LEA : 103028653 South Allegheny SD

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	1,500,000	1,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,500,000	1,250,000
Capital Reserve Fund - § 1431	200,000	150,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	120,000	85,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	75,000	70,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,395,000	\$3,055,000

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 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 : 103028653 South Allegheny 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	\$3,395,000	\$3,055,000

LEA : 103028653 South Allegheny SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	8,500,000	8,000,000
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	\$8,500,000	\$8,000,000
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	9,400,000	9,000,000
0520 Extended-Term Financing Agreements Payable		

LEA : 103028653 South Allegheny SD

<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	\$9,400,000	\$9,000,000
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)	
LEA : 103028653 South Allegheny SD			
Printed 6/27/2022 11:34:27 AM		Page - 5 of 6	
<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	\$17,900,000	\$17,000,000	

LEA : 103028653 South Allegheny SD

<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	\$17,900,000	\$17,000,000

Account Description	Amounts
0810 Nonspendable Fund Balance	183,242
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,623,850
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,623,850
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,007,092