

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

General Fund Budget Approval

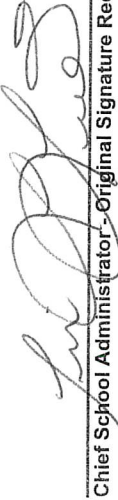
Date of Adoption of the General Fund Budget: 06/15/2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

George Safin

Contact Person

gsafin@westasd.org

Email Address

Date

6-15-2022

Date

6-15-2022

Date

6-15-2022

(724)695-5212 Extn :

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : West Allegheny SD	COUNTY : Allegheny	AUN : 103029403
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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	\$73114548
Ending Unassigned Fund Balance	\$14723629
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	20.13%

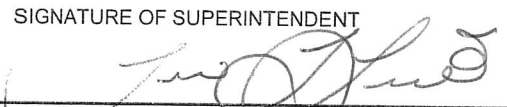
The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

☒

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-15-2022
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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> West Allegheny SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103029403
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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> 5-11-2022
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$51,265.04 C x 2%: \$28,687.14</p>	<p>The homestead amount for 6,074 properties will be \$230.08. <math>\\$230.08 \times 6,074 = \\$1,397,527.66</math>. There are 383 homestead properties that have tax bills less than \$230.08, whose total tax reduction is \$36,829.35. Total tax reduction is \$1,434,357.01.</p>
8080	<p>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.</p>	<p>Fund balance maintained to supplement cash flow in times of delayed revenue collections</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Assigned fund balances are maintained for Technology Support, PSERS rate stabilization, Capital Projects, Debt Service, and Curriculum Support.</p>

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	12,715,598
0850 Unassigned Fund Balance	14,227,780
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$26,943,378</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	57,137,705
7000 Revenue from State Sources	17,514,316
8000 Revenue from Federal Sources	433,485
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$75,085,506</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$102,028,884</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	47,094,029
6112 Interim Real Estate Taxes	345,000
6113 Public Utility Realty Taxes	42,694
6114 Payments in Lieu of Current Taxes - State / Local	563,261
6140 Current Act 511 Taxes - Flat Rate Assessments	110,000
6150 Current Act 511 Taxes - Proportional Assessments	6,955,750
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,050,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	152,220
6800 Revenues from Intermediary Sources / Pass-Through Funds	512,229
6910 Rentals	2,500
6920 Contributions and Donations from Private Sources	5,250
6940 Tuition from Patrons	18,400
6990 Refunds and Other Miscellaneous Revenue	186,372
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$57,137,705</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	6,436,383
7112 Basic Education Funding-Social Security	1,154,867
7160 Tuition for Orphans Subsidy	12,000
7271 Special Education funds for School-Aged Pupils	1,781,215
7311 Pupil Transportation Subsidy	737,932
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	292,836
7330 Health Services (Medical, Dental, Nurse, Act 25)	62,102
7340 State Property Tax Reduction Allocation	1,434,357
7505 Ready to Learn Block Grant	353,119
7820 State Share of Retirement Contributions	5,249,505
<b>REVENUE FROM STATE SOURCES</b>	<b>\$17,514,316</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	260,364
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	66,456
8517 NCLB, Title IV - 21st Century Schools	20,505
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	86,160
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$433,485</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>75,085,506</b>

Act 1 Index (current): 3.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$47,094,029	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,434,357</u>	
Total Approx. Tax Revenue:	\$48,528,386	
Approx. Tax Levy for Tax Rate Calculation:	\$51,845,435	
	Allegheny	Total

2021-22 Data		
a. Assessed Value	\$2,655,434,736	\$2,655,434,736
b. Real Estate Mills	18.5100	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$2,415,135,243	\$2,415,135,243
d. Assessed Value	\$2,800,941,936	\$2,800,941,936
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$49,152,097	\$49,152,097
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$49,152,097	\$49,152,097
(f Total * g)		
i. Base Mills Subject to Index	18.5100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.42000%	93.42000%
k. Tax Levy Needed	\$51,845,435	\$51,845,435
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	18.5100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$51,845,435	\$51,845,435
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$50,411,078
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$47,094,029
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$47,094,029	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,434,357</u>	
Total Approx. Tax Revenue:	\$48,528,386	
Approx. Tax Levy for Tax Rate Calculation:	\$51,845,435	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.2318	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$53,867,155	\$53,867,155
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	\$12,430.00	
Number of Homestead/Farmstead Properties	6457	6457
Median Assessed Value of Homestead Properties		\$151,500



Act 1 Index (current): 3.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$47,094,029
Amount of Tax Relief for Homestead Exclusions	<u>\$1,434,357</u>
Total Approx. Tax Revenue:	\$48,528,386
Approx. Tax Levy for Tax Rate Calculation:	\$51,845,435
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,434,357	Lowering RE Tax Rate	\$0	\$1,434,357
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,434,357

2022-2023 Final General Fund Budget				Local Education Agency Tax Data							
LEA : 103029403    West Allegheny SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)							
Printed 7/5/2022 8:13:27 AM				Page - 1 of 1							
CODE											
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	2,800,941,936	18.5100	51,845,435			93.42000%					
Totals:	2,800,941,936		51,845,435	-	1,434,357	=	50,411,078	X	93.42000%	=	47,094,029
				<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	110,000	110,000				
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				
Total    Current Act 511 Taxes – Flat Rate Assessments						110,000	110,000				
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%	4,584,000	4,584,000				
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0				
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,166,550	1,166,550				
6154	Current Act 511 Amusement Taxes			5.000%	0.000%	5,200	5,200				
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			0.0250	0	1,200,000	1,200,000				
Total    Current Act 511 Taxes – Proportional Assessments						6,955,750	6,955,750				
Total Act 511, Current Taxes							7,065,750				
Act 511 Tax Limit    -->					2,415,135,243	X	12	28,981,623			
					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 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	18.5100	18.5100	0.00%	Yes	3.9%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	3.9%				
6159	Current Act 511 Taxes, Other Proportional Assessments	0.025%	0.025%	0.00%	Yes	3.9%	0.025%	0.025%	0.01%	Yes

LEA : 103029403    West Allegheny SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	28,451,893
1200 Special Programs - Elementary / Secondary	6,628,960
1300 Vocational Education	2,399,970
1400 Other Instructional Programs - Elementary / Secondary	217,955
<b>Total Instruction</b>	<b>\$37,698,778</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,865,259
2200 Support Services - Instructional Staff	3,686,994
2300 Support Services - Administration	4,557,724
2400 Support Services - Pupil Health	666,065
2500 Support Services - Business	705,587
2600 Operation and Maintenance of Plant Services	7,561,832
2700 Student Transportation Services	4,852,082
2800 Support Services - Central	185,576
2900 Other Support Services	68,458
<b>Total Support Services</b>	<b>\$25,149,577</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,621,357
3300 Community Services	3,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,624,857</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	250,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$250,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	8,374,836
5200 Interfund Transfers - Out	16,500
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,391,336</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$73,114,548</b>

LEA : 103029403     West Allegheny 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	16,378,290
200 Personnel Services - Employee Benefits	10,295,524
300 Purchased Professional and Technical Services	294,470
400 Purchased Property Services	15,300
500 Other Purchased Services	1,341,719
600 Supplies	89,806
700 Property	25,020
800 Other Objects	11,764
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$28,451,893</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,514,845
200 Personnel Services - Employee Benefits	2,269,497
300 Purchased Professional and Technical Services	223,000
400 Purchased Property Services	2,500
500 Other Purchased Services	579,195
600 Supplies	33,980
700 Property	4,060
800 Other Objects	1,883
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,628,960</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	1,029,000
200 Personnel Services - Employee Benefits	625,483
400 Purchased Property Services	4,000
500 Other Purchased Services	697,352
600 Supplies	41,298
700 Property	1,312
800 Other Objects	1,525
<b>Total Vocational Education</b>	<b>\$2,399,970</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	51,000
200 Personnel Services - Employee Benefits	14,455
300 Purchased Professional and Technical Services	13,000
500 Other Purchased Services	138,000
600 Supplies	1,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$217,955</b>
<b>Total Instruction</b>	<b>\$37,698,778</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,463,505
200 Personnel Services - Employee Benefits	971,594
300 Purchased Professional and Technical Services	377,850
500 Other Purchased Services	13,050

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<u>Description</u>	<u>Amount</u>
600 Supplies	26,710
700 Property	1,000
800 Other Objects	11,550
<b>Total Support Services - Students</b>	<b>\$2,865,259</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	908,388
200 Personnel Services - Employee Benefits	500,441
300 Purchased Professional and Technical Services	573,663
500 Other Purchased Services	1,040
600 Supplies	1,174,111
700 Property	529,051
800 Other Objects	300
<b>Total Support Services - Instructional Staff</b>	<b>\$3,686,994</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,430,212
200 Personnel Services - Employee Benefits	1,628,179
300 Purchased Professional and Technical Services	164,500
500 Other Purchased Services	58,195
600 Supplies	103,352
800 Other Objects	173,286
<b>Total Support Services - Administration</b>	<b>\$4,557,724</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	304,800
200 Personnel Services - Employee Benefits	222,284
300 Purchased Professional and Technical Services	117,000
400 Purchased Property Services	860
500 Other Purchased Services	1,935
600 Supplies	15,686
700 Property	2,300
800 Other Objects	1,200
<b>Total Support Services - Pupil Health</b>	<b>\$666,065</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	321,603
200 Personnel Services - Employee Benefits	207,277
300 Purchased Professional and Technical Services	7,653
500 Other Purchased Services	130,500
600 Supplies	34,722
800 Other Objects	3,832
<b>Total Support Services - Business</b>	<b>\$705,587</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,648,068
200 Personnel Services - Employee Benefits	1,947,402
300 Purchased Professional and Technical Services	782,662
400 Purchased Property Services	552,000
500 Other Purchased Services	95,200

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<u>Description</u>	<u>Amount</u>
600 Supplies	1,393,500
700 Property	143,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$7,561,832</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	14,296
200 Personnel Services - Employee Benefits	9,357
300 Purchased Professional and Technical Services	89,190
400 Purchased Property Services	30,000
500 Other Purchased Services	4,257,739
600 Supplies	451,500
<b>Total Student Transportation Services</b>	<b>\$4,852,082</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	63,912
200 Personnel Services - Employee Benefits	31,664
500 Other Purchased Services	11,700
600 Supplies	4,000
800 Other Objects	74,300
<b>Total Support Services - Central</b>	<b>\$185,576</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	68,458
<b>Total Other Support Services</b>	<b>\$68,458</b>
<b>Total Support Services</b>	<b>\$25,149,577</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	798,099
200 Personnel Services - Employee Benefits	147,359
300 Purchased Professional and Technical Services	212,030
400 Purchased Property Services	43,950
500 Other Purchased Services	215,165
600 Supplies	143,974
800 Other Objects	60,780
<b>Total Student Activities</b>	<b>\$1,621,357</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	3,500
<b>Total Community Services</b>	<b>\$3,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,624,857</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	250,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$250,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$250,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	

LEA : 103029403    West Allegheny SD

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<u>Description</u>	<u>Amount</u>
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	2,137,560
900 Other Uses of Funds	6,237,276
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$8,374,836</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	16,500
<b>Total Interfund Transfers - Out</b>	<b>\$16,500</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,391,336</b>
<b>TOTAL EXPENDITURES</b>	<b>\$73,114,548</b>



LEA : 103029403     West Allegheny SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	27,000,000	29,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	500,000
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>\$27,500,000</b>	<b>\$29,500,000</b>

<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	\$27,500,000	\$29,500,000

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	63,000,000	67,000,000
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		
<b>Total General Fund</b>	<b>\$63,000,000</b>	<b>\$67,000,000</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		

<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		

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

<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>\$63,000,000</b>	<b>\$67,000,000</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	\$63,000,000	\$67,000,000



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	14,190,707
0850 Unassigned Fund Balance	14,723,629
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$28,914,336
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$28,914,336