

**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 Required

6/30/22  
Date

Secretary of the Board - Original Signature Required

6/30/22  
Date

Chief School Administrator - Original Signature Required

07/06/2022  
Date

Richard Liberto

Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wilkinsburg Borough SD	COUNTY : Allegheny	AUN : 103029803
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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	\$36918402
Ending Unassigned Fund Balance	\$10095853
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	27.34%

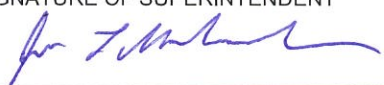
The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

☒

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

SIGNATURE OF SUPERINTENDENT 	DATE 06/30/2022
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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)

School District Name : Wilkesburg Borough SD	County : Allegheny	AUN Number : 103029803
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/26/22
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	District will have a surplus in 2022/2023 based on the use of ESSER III(ARP) funds. The current fund balance and future fund balance will be used for capital projects and to balance future budgets.
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.	District will have a surplus in 2022/2023 based on the use of ESSER III(ARP) funds. Fund balance will be used for capital projects and to balance future budgets. District plans to assign fund balance after audit.

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,800,000
0840 Assigned Fund Balance	295,853
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,095,853</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	11,867,330
7000 Revenue from State Sources	17,542,795
8000 Revenue from Federal Sources	7,508,277
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$36,918,402</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$47,014,255</u>

LEA : 103029803     Wilkinsburg Borough SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	7,985,830
6113 Public Utility Realty Taxes	12,000
6115 Payments in Lieu of Current Taxes - Federal	6,000
6140 Current Act 511 Taxes - Flat Rate Assessments	15,000
6150 Current Act 511 Taxes - Proportional Assessments	1,635,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,680,000
6500 Earnings on Investments	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	312,000
6910 Rentals	35,000
6960 Services Provided Other Local Governmental Units / LEAs	170,000
6990 Refunds and Other Miscellaneous Revenue	1,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$11,867,330</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	11,840,278
7160 Tuition for Orphans Subsidy	15,000
7271 Special Education funds for School-Aged Pupils	1,459,698
7292 Pre-K Counts	848,750
7311 Pupil Transportation Subsidy	225,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	125,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	20,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	12,000
7340 State Property Tax Reduction Allocation	1,014,845
7505 Ready to Learn Block Grant	280,424
7810 State Share of Social Security and Medicare Taxes	310,000
7820 State Share of Retirement Contributions	1,391,800
<b>REVENUE FROM STATE SOURCES</b>	<b>\$17,542,795</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,217,063
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	110,000
8517 NCLB, Title IV - 21St Century Schools	95,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	646,214
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	5,400,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	40,000
Reimbursements (Access)	
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$7,508,277</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>36,918,402</b>

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,985,830	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,014,845</u>	
Total Approx. Tax Revenue:	\$9,000,675	
Approx. Tax Levy for Tax Rate Calculation:	\$10,636,327	
	Allegheny	Total

2021-22 Data		
a. Assessed Value	\$426,711,866	\$426,711,866
b. Real Estate Mills	26.5000	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$419,234,168	\$419,234,168
d. Assessed Value	\$434,135,786	\$434,135,786
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$11,307,864	\$11,307,864
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$11,307,864	\$11,307,864
(f Total * g)		
i. Base Mills Subject to Index	26.5000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	83.00000%	83.00000%
k. Tax Levy Needed	\$10,636,327	\$10,636,327
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	24.5000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$10,636,327	\$10,636,327
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,621,482
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$7,985,830
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,985,830	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,014,845</u>	
Total Approx. Tax Revenue:	\$9,000,675	
Approx. Tax Levy for Tax Rate Calculation:	\$10,636,327	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.6660	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,010,801	\$12,010,801
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	\$16,935.00	
Number of Homestead/Farmstead Properties	2446	2446
Median Assessed Value of Homestead Properties		\$58,200

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$7,985,830
Amount of Tax Relief for Homestead Exclusions	<u>\$1,014,845</u>
Total Approx. Tax Revenue:	\$9,000,675
Approx. Tax Levy for Tax Rate Calculation:	\$10,636,327
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,014,845	Lowering RE Tax Rate	\$0	\$1,014,845
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,014,845

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 103029803     Wilkinsburg Borough SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511			
Printed 7/6/2022 3:34:59 PM				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	434,135,786	24.5000	10,636,327			83.00000%	
Totals:	434,135,786		10,636,327	- 1,014,845	= 9,621,482	X 83.00000%	= 7,985,830
				<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	15,000	15,000
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						15,000	15,000
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%	1,450,500	1,450,500
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	185,000	185,000
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						1,635,500	1,635,500
Total Act 511, Current Taxes							1,650,500
				Act 511 Tax Limit -->	419,234,168	X	
					Market Value	12	5,030,810
						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	26.5000	24.5000	-7.53%	Yes	4.4%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	13,829,568
1200 Special Programs - Elementary / Secondary	6,762,998
1300 Vocational Education	13,000
1400 Other Instructional Programs - Elementary / Secondary	198,467
1500 Nonpublic School Programs	120,969
1800 Pre-Kindergarten	863,162
<b>Total Instruction</b>	<b>\$21,788,164</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	996,088
2200 Support Services - Instructional Staff	1,639,931
2300 Support Services - Administration	995,981
2400 Support Services - Pupil Health	275,001
2500 Support Services - Business	625,466
2600 Operation and Maintenance of Plant Services	2,054,912
2700 Student Transportation Services	1,845,525
2800 Support Services - Central	451,769
2900 Other Support Services	12,500
<b>Total Support Services</b>	<b>\$8,897,173</b>
<b>3000 Operation of Non-Instructional Services</b>	
3300 Community Services	61,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$61,000</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	268,250
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$268,250</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,320,757
5200 Interfund Transfers - Out	20,000
5500 Special and Extraordinary Items	12,000
5900 Budgetary Reserve	4,551,058
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,903,815</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$36,918,402</b>

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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	3,831,020
200 Personnel Services - Employee Benefits	2,178,786
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	7,611,250
600 Supplies	77,012
700 Property	56,500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$13,829,568</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	610,275
200 Personnel Services - Employee Benefits	412,973
300 Purchased Professional and Technical Services	493,000
500 Other Purchased Services	5,206,775
600 Supplies	22,000
700 Property	15,000
800 Other Objects	2,975
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,762,998</b>
<b>1300 <u>Vocational Education</u></b>	
300 Purchased Professional and Technical Services	13,000
<b>Total Vocational Education</b>	<b>\$13,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	442
300 Purchased Professional and Technical Services	105,500
500 Other Purchased Services	91,525
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$198,467</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	79,000
600 Supplies	41,969
<b>Total Nonpublic School Programs</b>	<b>\$120,969</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	278,925
200 Personnel Services - Employee Benefits	207,427
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	46,000
600 Supplies	67,060
700 Property	5,000
800 Other Objects	253,750
<b>Total Pre-Kindergarten</b>	<b>\$863,162</b>
<b>Total Instruction</b>	<b>\$21,788,164</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	613,581
200 Personnel Services - Employee Benefits	374,282
400 Purchased Property Services	1,000
500 Other Purchased Services	1,775
600 Supplies	5,450
<b>Total Support Services - Students</b>	<b>\$996,088</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	980,138
200 Personnel Services - Employee Benefits	586,541
300 Purchased Professional and Technical Services	65,000
500 Other Purchased Services	1,500
600 Supplies	6,252
700 Property	500
<b>Total Support Services - Instructional Staff</b>	<b>\$1,639,931</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	450,805
200 Personnel Services - Employee Benefits	262,165
300 Purchased Professional and Technical Services	199,500
500 Other Purchased Services	35,360
600 Supplies	17,651
700 Property	2,500
800 Other Objects	28,000
<b>Total Support Services - Administration</b>	<b>\$995,981</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	86,818
200 Personnel Services - Employee Benefits	67,683
300 Purchased Professional and Technical Services	105,000
400 Purchased Property Services	500
700 Property	15,000
<b>Total Support Services - Pupil Health</b>	<b>\$275,001</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	302,549
200 Personnel Services - Employee Benefits	151,393
300 Purchased Professional and Technical Services	16,500
400 Purchased Property Services	72,624
500 Other Purchased Services	40,600
600 Supplies	35,000
800 Other Objects	6,800
<b>Total Support Services - Business</b>	<b>\$625,466</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	813,043
200 Personnel Services - Employee Benefits	526,573
300 Purchased Professional and Technical Services	75,000
400 Purchased Property Services	322,256
500 Other Purchased Services	127,240

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<u>Description</u>	<u>Amount</u>
600 Supplies	190,000
800 Other Objects	800
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,054,912</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	26,910
200 Personnel Services - Employee Benefits	12,065
500 Other Purchased Services	1,801,350
600 Supplies	5,200
<b>Total Student Transportation Services</b>	<b>\$1,845,525</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	110,128
200 Personnel Services - Employee Benefits	48,560
300 Purchased Professional and Technical Services	186,581
400 Purchased Property Services	26,000
500 Other Purchased Services	15,500
600 Supplies	30,000
700 Property	35,000
<b>Total Support Services - Central</b>	<b>\$451,769</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	12,500
<b>Total Other Support Services</b>	<b>\$12,500</b>
<b>Total Support Services</b>	<b>\$8,897,173</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	57,000
600 Supplies	4,000
<b>Total Community Services</b>	<b>\$61,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$61,000</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	103,250
700 Property	165,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$268,250</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$268,250</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	685,757
900 Other Uses of Funds	635,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,320,757</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	20,000
<b>Total Interfund Transfers - Out</b>	<b>\$20,000</b>



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<u>Description</u>	<u>Amount</u>
5500 <u>Special and Extraordinary Items</u>	
800 Other Objects	12,000
Total Special and Extraordinary Items	\$12,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	4,551,058
Total Budgetary Reserve	\$4,551,058
Total Other Expenditures and Financing Uses	\$5,903,815
TOTAL EXPENDITURES	\$36,918,402

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	9,200,000	9,400,000
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 Cash and Short-Term Investments</b>	<b>\$9,200,000</b>	<b>\$9,400,000</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	\$9,200,000	\$9,400,000

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable		
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>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		

<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>		



LEA : 103029803     Wilkinsburg Borough SD

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	27,000,000	25,900,000
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 Short-Term Payables	\$27,000,000	\$25,900,000
TOTAL INDEBTEDNESS	\$27,000,000	\$25,900,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	10,095,853
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,095,853
5900 Budgetary Reserve	4,551,058
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,646,911