

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/12/2023



President of the Board - Original Signature Required12/12/23

Date

Secretary of the Board - Original Signature Required6/12/23

Date

Chief School Administrator - Original Signature Required6/12/2023

DateJamie L ODonnell

Contact Person(724)947-8144 Extn :3310

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2023-2024 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Burgettstown Area SD	COUNTY : Washington	AUN : 101631203
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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 2023-2024 (compared to 2022-2023) ?

Yes ☒
No ☐


If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$23378679
Ending Unassigned Fund Balance	\$564722
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.41%

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 06/12/2023
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DUE DATE: AUGUST 15, 2023

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Burgettstown Area SD	County : Washington	AUN Number : 101631203
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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 5/8/23
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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>
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 estimates an ending unassigned fund balance to end fiscal year 2023-2024.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	19,090	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	16,000	
0850 Unassigned Fund Balance	1,000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$1,016,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	10,096,896	
7000 Revenue from State Sources	11,701,529	
8000 Revenue from Federal Sources	1,128,976	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$22,927,401</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$23,943,401</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	7,910,996
6113 Public Utility Realty Taxes	9,000
6114 Payments in Lieu of Current Taxes - State / Local	3,900
6120 Current Per Capita Taxes, Section 679	9,000
6140 Current Act 511 Taxes - Flat Rate Assessments	9,000
6150 Current Act 511 Taxes - Proportional Assessments	1,260,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	350,000
6500 Earnings on Investments	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	270,000
6910 Rentals	165,000
6920 Contributions and Donations from Private Sources	50,000
6990 Refunds and Other Miscellaneous Revenue	45,000
REVENUE FROM LOCAL SOURCES	\$10,096,896
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,756,249
7271 Special Education funds for School-Aged Pupils	1,022,000
7311 Pupil Transportation Subsidy	500,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	194,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	671,339
7360 Safe Schools	111,053
7501 PA Accountability Grants	239,888
7810 State Share of Social Security and Medicare Taxes	375,000
7820 State Share of Retirement Contributions	1,812,000
REVENUE FROM STATE SOURCES	\$11,701,529
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	220,986
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	32,871
8517 Title IV - 21st Century Schools	17,189
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	60,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	778,930
8751 ARP ESSER Learning Loss	2,000
8752 ARP ESSER Summer Programs	10,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8753 ARP ESSER Afterschool Programs	7,000
REVENUE FROM FEDERAL SOURCES	\$1,128,976
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	22,927,401

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,910,996	
Amount of Tax Relief for Homestead Exclusions	<u>\$671,339</u>	
Total Approx. Tax Revenue:	\$8,582,335	
Approx. Tax Levy for Tax Rate Calculation:	\$9,461,335	
	Washington	Total

2022-23 Data		
a. Assessed Value	\$651,185,022	\$651,185,022
b. Real Estate Mills	13.3390	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$546,686,977	\$546,686,977
d. Assessed Value	\$662,590,910	\$662,590,910
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$8,686,157	\$8,686,157
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$8,686,157	\$8,686,157
(f Total * g)		
i. Base Mills Subject to Index	13.3390	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$9,461,335	\$9,461,335
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	14.2793	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,461,334	\$9,461,334
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,789,995
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$7,910,996
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,910,996	
Amount of Tax Relief for Homestead Exclusions	<u>\$671,339</u>	
Total Approx. Tax Revenue:	\$8,582,335	
Approx. Tax Levy for Tax Rate Calculation:	\$9,461,335	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	14.0593	
q. Mills In Excess of Index (if (l > p), (l - p))	0.2200	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,315,564	\$9,315,564
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$145,770	\$145,770
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$131,193	\$131,193

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$19,072.00	
Number of Homestead/Farmstead Properties	2465	2465
Median Assessed Value of Homestead Properties		\$121,500

Act 1 Index (current): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$7,910,996
Amount of Tax Relief for Homestead Exclusions	<u>\$671,339</u>
Total Approx. Tax Revenue:	\$8,582,335
Approx. Tax Levy for Tax Rate Calculation:	\$9,461,335
	Washington
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$671,339	Lowering RE Tax Rate	\$0	\$671,339
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$671,339

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>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>			<u>Percent Collected</u>		
Washington	662,590,910	14.2793	9,461,334			90.00000%		
Totals:	662,590,910		9,461,334	-	671,339 =	8,789,995 X	90.00000% = 7,910,996	
				<u>Rate</u>			<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			9,000	
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	9,000	9,000	
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						9,000	9,000	
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%	2,200,000	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%	320,000	160,000	
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						2,520,000	1,260,000	
Total Act 511, Current Taxes							1,269,000	
				Act 511 Tax Limit -->	546,686,977 X	12	6,560,244	
					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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Washington	13.3390	14.2793	7.05%	No	5.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,889,216
1200 Special Programs - Elementary / Secondary	2,517,780
1300 Vocational Education	347,098
1400 Other Instructional Programs - Elementary / Secondary	6,997
Total Instruction	\$14,761,091
2000 Support Services	
2100 Support Services - Students	445,853
2200 Support Services - Instructional Staff	470,463
2300 Support Services - Administration	1,697,861
2400 Support Services - Pupil Health	221,637
2500 Support Services - Business	401,623
2600 Operation and Maintenance of Plant Services	1,919,898
2700 Student Transportation Services	1,523,732
2900 Other Support Services	12,574
Total Support Services	\$6,693,641
3000 Operation of Non-Instructional Services	
3200 Student Activities	422,350
3300 Community Services	2,500
Total Operation of Non-Instructional Services	\$424,850
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,499,097
Total Other Expenditures and Financing Uses	\$1,499,097
Total Estimated Expenditures and Other Financing Uses	\$23,378,679

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,407,828
200 Personnel Services - Employee Benefits	4,297,915
300 Purchased Professional and Technical Services	77,457
500 Other Purchased Services	1,045,000
600 Supplies	1,061,016
Total Regular Programs - Elementary / Secondary	\$11,889,216
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,124,216
200 Personnel Services - Employee Benefits	732,764
300 Purchased Professional and Technical Services	425,800
500 Other Purchased Services	200,000
600 Supplies	35,000
Total Special Programs - Elementary / Secondary	\$2,517,780
1300 <u>Vocational Education</u>	
500 Other Purchased Services	347,098
Total Vocational Education	\$347,098
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,500
200 Personnel Services - Employee Benefits	497
Total Other Instructional Programs - Elementary / Secondary	\$6,997
Total Instruction	\$14,761,091
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	272,283
200 Personnel Services - Employee Benefits	173,570
Total Support Services - Students	\$445,853
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	256,784
200 Personnel Services - Employee Benefits	183,679
300 Purchased Professional and Technical Services	30,000
Total Support Services - Instructional Staff	\$470,463
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	982,640
200 Personnel Services - Employee Benefits	582,996
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	109,875
600 Supplies	2,750
800 Other Objects	13,600
Total Support Services - Administration	\$1,697,861
2400 <u>Support Services - Pupil Health</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	106,290
200 Personnel Services - Employee Benefits	95,347
300 Purchased Professional and Technical Services	16,000
600 Supplies	4,000
Total Support Services - Pupil Health	\$221,637
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	205,416
200 Personnel Services - Employee Benefits	130,907
300 Purchased Professional and Technical Services	55,000
500 Other Purchased Services	500
600 Supplies	8,800
800 Other Objects	1,000
Total Support Services - Business	\$401,623
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	620,258
200 Personnel Services - Employee Benefits	458,147
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	522,312
500 Other Purchased Services	88,181
600 Supplies	227,000
Total Operation and Maintenance of Plant Services	\$1,919,898
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	421,582
200 Personnel Services - Employee Benefits	251,050
400 Purchased Property Services	13,100
500 Other Purchased Services	536,700
600 Supplies	181,000
700 Property	120,300
Total Student Transportation Services	\$1,523,732
2900 <u>Other Support Services</u>	
500 Other Purchased Services	12,574
Total Other Support Services	\$12,574
Total Support Services	\$6,693,641
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	189,919
200 Personnel Services - Employee Benefits	79,101
300 Purchased Professional and Technical Services	45,000
400 Purchased Property Services	35,900
500 Other Purchased Services	15,250
600 Supplies	52,180
700 Property	5,000
Total Student Activities	\$422,350
3300 <u>Community Services</u>	

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	2,500
Total Community Services	\$2,500
Total Operation of Non-Instructional Services	\$424,850
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	1,499,097
Total Debt Service / Other Expenditures and Financing Uses	\$1,499,097
Total Other Expenditures and Financing Uses	\$1,499,097
TOTAL EXPENDITURES	\$23,378,679

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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	200,000	200,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	60,000	60,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	153,000	153,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	200,000	100,000
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		
Total Cash and Short-Term Investments	\$613,000	\$513,000

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$613,000	\$513,000

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund		
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
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 and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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		
0530 Lease and Other Right To Use 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		

LEA : 101631203 Burgettstown Area SD

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	48,678,443	45,932,374
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	\$48,678,443	\$45,932,374
TOTAL INDEBTEDNESS	\$48,678,443	\$45,932,374

Account Description	Amounts
0810 Nonspendable Fund Balance	19,090
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	564,722
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$564,722
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$583,812