


# 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 Required

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

Toni Valicenti


Contact Person

tvalicenti@eawildcats.net

Email Address

  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Date

(412)824-8012

Extn :4157

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : East Allegheny SD	COUNTY : Allegheny	AUN : 103022803
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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	\$44156782
Ending Unassigned Fund Balance	\$-5126101
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-11.60%


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 6-26-2023
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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 : East Allegheny SD	County : Allegheny	AUN Number : 103022803
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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 06-26-2023
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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 carries a deficit from 2021-2022 in to the 2023-2024 school fiscal year until new real estate tax revenue is received.

<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		
0850 Unassigned Fund Balance	(5,126,101)	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>(\$5,126,101)</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	18,076,035	
7000 Revenue from State Sources	20,396,583	
8000 Revenue from Federal Sources	5,059,165	
9000 Other Financing Sources	624,999	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$44,156,782</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$39,030,681</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	14,561,835
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	150,000
6140 Current Act 511 Taxes - Flat Rate Assessments	35,000
6150 Current Act 511 Taxes - Proportional Assessments	1,801,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,100,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	2,000
6910 Rentals	112,083
6920 Contributions and Donations from Private Sources	4,000
6940 Tuition from Patrons	205,000
6990 Refunds and Other Miscellaneous Revenue	39,117
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$18,076,035</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	10,825,880
7112 Basic Education Funding-Social Security	625,000
7160 Tuition for Orphans Subsidy	97,000
7271 Special Education funds for School-Aged Pupils	1,847,911
7299 Program Revenues Not Listed Previously in the 7200 Series	50,000
7311 Pupil Transportation Subsidy	550,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	80,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	57,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,000
7340 State Property Tax Reduction Allocation	1,210,662
7505 Ready to Learn Block Grant	2,376,130
7506 PAsmart Grants	150,000
7820 State Share of Retirement Contributions	2,500,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$20,396,583</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	625,771
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	513,008
8517 Title IV - 21st Century Schools	40,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	510,571
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,015,815

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8749 Other CARES Act Funding	129,000
8751 ARP ESSER Learning Loss	5,000
8753 ARP ESSER Afterschool Programs	190,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$5,059,165</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	499,999
9500 Capital Contributions	125,000
<b>OTHER FINANCING SOURCES</b>	<b>\$624,999</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>44,156,782</b>

Act 1 Index (current): 6.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$14,561,835	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,210,662</u>	
Total Approx. Tax Revenue:	\$15,772,497	
Approx. Tax Levy for Tax Rate Calculation:	\$18,143,028	
	Allegheny	Total

2022-23 Data		
a. Assessed Value	\$571,081,120	\$571,081,120
b. Real Estate Mills	26.9722	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$505,708,493	\$505,708,493
d. Assessed Value	\$672,656,570	\$672,656,570
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$15,403,314	\$15,403,314
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$15,403,314	\$15,403,314
(f Total * g)		
i. Base Mills Subject to Index	26.9722	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	86.00000%	86.00000%
k. Tax Levy Needed	\$18,143,028	\$18,143,028
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	26.9722	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$18,143,028	\$18,143,028
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$16,932,366
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$14,561,835
(n * Est. Pct. Collection)		



Act 1 Index (current): 6.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$14,561,835	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,210,662</u>	
Total Approx. Tax Revenue:	\$15,772,497	
Approx. Tax Levy for Tax Rate Calculation:	\$18,143,028	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	28.5905	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$19,231,588	\$19,231,588
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	\$12,495.00	
Number of Homestead/Farmstead Properties	3592	3592
Median Assessed Value of Homestead Properties		\$66,300

Act 1 Index (current): 6.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$14,561,835
Amount of Tax Relief for Homestead Exclusions	<u>\$1,210,662</u>
Total Approx. Tax Revenue:	\$15,772,497
Approx. Tax Levy for Tax Rate Calculation:	\$18,143,028
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,210,662	Lowering RE Tax Rate	\$0	\$1,210,662
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,210,662

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Allegheny	672,656,570	26.9722	18,143,028				86.00000%	
<b>Totals:</b>				<b>672,656,570</b>	<b>18,143,028</b>	- 1,210,662 =	16,932,366 X	86.00000% = 14,561,835
				<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	35,000		35,000
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0		0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0		0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0		0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0		0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>						<b>35,000</b>		<b>35,000</b>
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>		<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	1,300,000		1,300,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	175,000		175,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0		0
6155	Current Act 511 Business Privilege Taxes			1.0000	0.000	125,000		125,000
6156	Current Act 511 Mechanical Device Taxes – Percentage			10.000%	0.000%	1,000		1,000
6157	Current Act 511 Mercantile Taxes			1.2500	0.000	200,000		200,000
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0		0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>						<b>1,801,000</b>		<b>1,801,000</b>
<b>Total Act 511, Current Taxes</b>								<b>1,836,000</b>
<b>Act 511 Tax Limit --&gt;</b>				<b>505,708,493</b>	<b>X</b>	<b>12</b>		<b>6,068,502</b>
				<b>Market Value</b>		<b>Mills</b>		<b>(511 Limit)</b>

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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>									
	Allegheny	26.9722	26.9722	0.00%	Yes	6.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.0%				
6155	Current Act 511 Business Privilege Taxes	1.0000	1.0000	0.00%	Yes	6.0%				
6156	Current Act 511 Mechanical Device Taxes - Percentage	10.000%	10.000%	0.00%	Yes	6.0%				
6157	Current Act 511 Mercantile Taxes	1.2500	1.2500	0.00%	Yes	6.0%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	18,276,711
1200 Special Programs - Elementary / Secondary	6,150,784
1300 Vocational Education	636,359
1400 Other Instructional Programs - Elementary / Secondary	775,432
<b>Total Instruction</b>	<b>\$25,839,286</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,990,985
2200 Support Services - Instructional Staff	1,143,329
2300 Support Services - Administration	1,612,304
2400 Support Services - Pupil Health	509,922
2500 Support Services - Business	520,776
2600 Operation and Maintenance of Plant Services	3,377,599
2700 Student Transportation Services	3,036,227
2800 Support Services - Central	56,000
2900 Other Support Services	14,700
<b>Total Support Services</b>	<b>\$12,261,842</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	558,650
3300 Community Services	10,250
<b>Total Operation of Non-Instructional Services</b>	<b>\$568,900</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	597,500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$597,500</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,876,754
5200 Interfund Transfers - Out	12,500
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,889,254</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$44,156,782</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		7,010,467
200 Personnel Services - Employee Benefits		5,420,301
300 Purchased Professional and Technical Services		302,000
400 Purchased Property Services		127,138
500 Other Purchased Services		4,642,105
600 Supplies		507,700
700 Property		266,000
800 Other Objects		1,000
<b>Total Regular Programs - Elementary / Secondary</b>		<b>\$18,276,711</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		2,070,519
200 Personnel Services - Employee Benefits		1,912,015
300 Purchased Professional and Technical Services		1,745,000
500 Other Purchased Services		371,750
600 Supplies		50,850
700 Property		500
800 Other Objects		150
<b>Total Special Programs - Elementary / Secondary</b>		<b>\$6,150,784</b>
<b>1300 <u>Vocational Education</u></b>		
100 Personnel Services - Salaries		136,107
200 Personnel Services - Employee Benefits		64,111
300 Purchased Professional and Technical Services		1,500
400 Purchased Property Services		8,900
500 Other Purchased Services		391,741
600 Supplies		28,000
700 Property		6,000
<b>Total Vocational Education</b>		<b>\$636,359</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		327,469
200 Personnel Services - Employee Benefits		192,713
500 Other Purchased Services		255,000
600 Supplies		250
<b>Total Other Instructional Programs - Elementary / Secondary</b>		<b>\$775,432</b>
<b>Total Instruction</b>		<b>\$25,839,286</b>
<b>2000 Support Services</b>		
<b>2100 <u>Support Services - Students</u></b>		
100 Personnel Services - Salaries		957,791
200 Personnel Services - Employee Benefits		766,319
300 Purchased Professional and Technical Services		254,500
400 Purchased Property Services		250
500 Other Purchased Services		2,100
600 Supplies		6,575

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<u>Description</u>	<u>Amount</u>
800 Other Objects	3,450
<b>Total Support Services - Students</b>	<b>\$1,990,985</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	575,192
200 Personnel Services - Employee Benefits	273,087
300 Purchased Professional and Technical Services	161,850
400 Purchased Property Services	6,100
500 Other Purchased Services	8,600
600 Supplies	38,700
700 Property	77,500
800 Other Objects	2,300
<b>Total Support Services - Instructional Staff</b>	<b>\$1,143,329</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	729,392
200 Personnel Services - Employee Benefits	479,327
300 Purchased Professional and Technical Services	306,510
400 Purchased Property Services	2,200
500 Other Purchased Services	40,125
600 Supplies	11,200
700 Property	1,700
800 Other Objects	41,850
<b>Total Support Services - Administration</b>	<b>\$1,612,304</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	181,699
200 Personnel Services - Employee Benefits	140,773
300 Purchased Professional and Technical Services	149,100
400 Purchased Property Services	400
500 Other Purchased Services	900
600 Supplies	20,050
700 Property	17,000
<b>Total Support Services - Pupil Health</b>	<b>\$509,922</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	251,146
200 Personnel Services - Employee Benefits	184,680
300 Purchased Professional and Technical Services	34,700
400 Purchased Property Services	16,500
500 Other Purchased Services	23,100
600 Supplies	10,000
800 Other Objects	650
<b>Total Support Services - Business</b>	<b>\$520,776</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,058,949
200 Personnel Services - Employee Benefits	839,763
300 Purchased Professional and Technical Services	380,000
400 Purchased Property Services	172,537

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	155,050
600 Supplies	682,750
700 Property	87,500
800 Other Objects	1,050
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,377,599</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	3,017,000
800 Other Objects	19,227
<b>Total Student Transportation Services</b>	<b>\$3,036,227</b>
<b>2800 <u>Support Services - Central</u></b>	
300 Purchased Professional and Technical Services	56,000
<b>Total Support Services - Central</b>	<b>\$56,000</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	14,700
<b>Total Other Support Services</b>	<b>\$14,700</b>
<b>Total Support Services</b>	<b>\$12,261,842</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	233,213
200 Personnel Services - Employee Benefits	61,842
300 Purchased Professional and Technical Services	56,745
400 Purchased Property Services	42,150
500 Other Purchased Services	13,750
600 Supplies	98,250
700 Property	45,000
800 Other Objects	7,700
<b>Total Student Activities</b>	<b>\$558,650</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	3,500
600 Supplies	6,250
<b>Total Community Services</b>	<b>\$10,250</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$568,900</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
700 Property	597,500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$597,500</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$597,500</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,788,754
900 Other Uses of Funds	3,088,000



<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$4,876,754
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	12,500
Total Interfund Transfers - Out	\$12,500
Total Other Expenditures and Financing Uses	\$4,889,254
TOTAL EXPENDITURES	\$44,156,782

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	1,597,194	
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, §1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$1,597,194	

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	145,000	250,000
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		

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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	\$145,000	\$250,000
TOTAL CASH AND INVESTMENTS	\$1,742,194	\$250,000

LEA : 103022803     East Allegheny SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	4,294,754	4,750,859
0520 Extended-Term Financing Agreements Payable	500,000	500,000
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	18,000	18,000
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	64,000	50,000
<b>Total General Fund</b>	<b>\$4,876,754</b>	<b>\$5,318,859</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<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 and Other Right To Use 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 and Other Right To Use 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>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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		
<b>Total Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
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		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
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		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
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		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
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		
<b>Total Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose Trust Fund</b>		
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		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$4,876,754</b>	<b>\$5,318,859</b>



<u>Short-Term Payables</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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$4,876,754	\$5,318,859

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(5,126,101)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$5,126,101)
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$5,126,101)