


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/30/2023



President of the Board - Original Signature Required

5/30/2023

Date

Secretary of the Board - Original Signature Required

5/30/2023

Date

Chief School Administrator - Original Signature Required

5/30/2023

Date

Ryan Manzer

(412)798-6356

Extn :

Contact Person_____
Telephone_____
Extension

manzerr@pbsd.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Plum Borough SD	COUNTY : Allegheny	AUN : 103027503
--------------------------------------	-----------------------	--------------------

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	\$70951989
Ending Unassigned Fund Balance	\$5676158
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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 5/30/2023
---	-------------------

DUE DATE: AUGUST 15, 2023

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

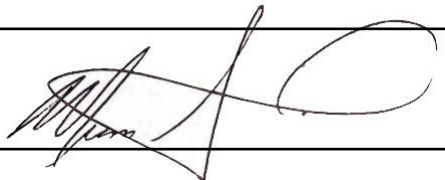
24 PS 6-687(a)(1)

(03/2006)

School District Name : Plum Borough SD	County : Allegheny	AUN Number : 103027503
--	------------------------------	----------------------------------

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 4/25/2023
---	--------------------------

DUE DATE: **IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$320.00 . Provide a justification.	Retiree life insurance
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$320.00	Retiree life insurance
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	General reserve for unanticipated cost.
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.	Unassigned fund balance reserved for future operating expenses.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance reserved for future capital expenses.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	491,567	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	4,855,502	
0850 Unassigned Fund Balance	5,501,422	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$10,356.924</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	39,970,186	
7000 Revenue from State Sources	29,016,564	
8000 Revenue from Federal Sources	1,965,239	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$70,951.989</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$81,308.913</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	32,259,993
6112 Interim Real Estate Taxes	300,000
6113 Public Utility Realty Taxes	35,000
6120 Current Per Capita Taxes, Section 679	80,000
6140 Current Act 511 Taxes - Flat Rate Assessments	110,000
6150 Current Act 511 Taxes - Proportional Assessments	4,800,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	870,000
6500 Earnings on Investments	750,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	620,000
6910 Rentals	70,000
6990 Refunds and Other Miscellaneous Revenue	5,193
REVENUE FROM LOCAL SOURCES	\$39,970,186
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,028,648
7112 Basic Education Funding-Social Security	1,319,438
7271 Special Education funds for School-Aged Pupils	2,921,080
7311 Pupil Transportation Subsidy	1,216,207
7312 Nonpublic and Charter School Pupil Transportation Subsidy	90,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	742,977
7330 Health Services (Medical, Dental, Nurse, Act 25)	68,000
7340 State Property Tax Reduction Allocation	2,086,639
7505 Ready to Learn Block Grant	618,345
7820 State Share of Retirement Contributions	5,925,230
REVENUE FROM STATE SOURCES	\$29,016,564
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	62,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	402,973
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	73,390
8517 Title IV - 21st Century Schools	28,799
8540 Nutrition Education and Training	1,143,077
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$1,965,239
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	70,951,989

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$32,259,993	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,086,639</u>	
Total Approx. Tax Revenue:	\$34,346,632	
Approx. Tax Levy for Tax Rate Calculation:	\$36,589,305	
	Allegheny	Total

2022-23 Data		
a. Assessed Value	\$1,649,280,314	\$1,649,280,314
b. Real Estate Mills	22.0241	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,547,257,668	\$1,547,257,668
d. Assessed Value	\$1,661,330,294	\$1,661,330,294
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$36,323,915	\$36,323,915
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$36,323,915	\$36,323,915
(f Total * g)		
i. Base Mills Subject to Index	22.0241	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.50000%	93.50000%
k. Tax Levy Needed	\$36,589,305	\$36,589,305
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	22.0241	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$36,589,305	\$36,589,305
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$34,502,666
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$32,259,993
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$32,259,993	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,086,639</u>	
Total Approx. Tax Revenue:	\$34,346,632	
Approx. Tax Levy for Tax Rate Calculation:	\$36,589,305	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	23.2134	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$38,565,125	\$38,565,125
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	\$12,265.00	
Number of Homestead/Farmstead Properties	7725	7725
Median Assessed Value of Homestead Properties		\$125,900

Act 1 Index (current): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$32,259,993
Amount of Tax Relief for Homestead Exclusions	<u>\$2,086,639</u>
Total Approx. Tax Revenue:	\$34,346,632
Approx. Tax Levy for Tax Rate Calculation:	\$36,589,305
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,086,639	Lowering RE Tax Rate	\$0	\$2,086,639
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,086,639

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>		
Allegheny	1,661,330,294	22.0241	36,589,305			93.50000%		
Totals:	1,661,330,294		36,589,305	-	2,086,639	=	34,502,666 X 93.50000% = 32,259,993	
				<u>Rate</u>			<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			80,000	
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	80,000	80,000	
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	30,000	30,000	
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%	4,400,000	4,400,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	400,000	400,000	
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						4,800,000	4,800,000	
Total Act 511, Current Taxes							4,910,000	
Act 511 Tax Limit -->					1,547,257,668 X	12	18,567,092	
					Market Value	Mills	(511 Limit)	

LEA : 103027503 Plum Borough SD

Printed 5/31/2023 10:44:07 AM

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	22.0241	22.0241	0.00%	Yes	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%				
6143	Current Act 511 Local Services 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%				

LEA : 103027503 Plum Borough SD

Printed 5/31/2023 10:44:08 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	31,121,964
1200 Special Programs - Elementary / Secondary	8,137,607
1300 Vocational Education	871,440
1400 Other Instructional Programs - Elementary / Secondary	171,000
1500 Nonpublic School Programs	44,198
Total Instruction	\$40,346,209
2000 Support Services	
2100 Support Services - Students	2,155,970
2200 Support Services - Instructional Staff	1,122,814
2300 Support Services - Administration	3,572,604
2400 Support Services - Pupil Health	713,048
2500 Support Services - Business	801,270
2600 Operation and Maintenance of Plant Services	5,788,227
2700 Student Transportation Services	4,271,653
2800 Support Services - Central	1,700,202
2900 Other Support Services	46,320
Total Support Services	\$20,172,108
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,398,016
3300 Community Services	267,283
Total Operation of Non-Instructional Services	\$1,665,299
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,391,519
5200 Interfund Transfers - Out	200,000
5900 Budgetary Reserve	176,854
Total Other Expenditures and Financing Uses	\$8,768,373
Total Estimated Expenditures and Other Financing Uses	\$70,951,989

LEA : 103027503 Plum Borough SD

Printed 5/31/2023 10:44:09 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,318,250
200 Personnel Services - Employee Benefits	10,734,333
300 Purchased Professional and Technical Services	701,556
400 Purchased Property Services	185,600
500 Other Purchased Services	888,800
600 Supplies	1,245,625
700 Property	46,800
800 Other Objects	1,000
Total Regular Programs - Elementary / Secondary	\$31,121,964
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,544,693
200 Personnel Services - Employee Benefits	2,058,494
300 Purchased Professional and Technical Services	736,375
500 Other Purchased Services	1,687,650
600 Supplies	78,545
700 Property	31,000
800 Other Objects	850
Total Special Programs - Elementary / Secondary	\$8,137,607
1300 <u>Vocational Education</u>	
500 Other Purchased Services	860,000
800 Other Objects	11,440
Total Vocational Education	\$871,440
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	160,000
500 Other Purchased Services	1,000
600 Supplies	10,000
Total Other Instructional Programs - Elementary / Secondary	\$171,000
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	43,092
600 Supplies	1,106
Total Nonpublic School Programs	\$44,198
Total Instruction	\$40,346,209
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,293,173
200 Personnel Services - Employee Benefits	811,527
300 Purchased Professional and Technical Services	12,000
500 Other Purchased Services	4,100
600 Supplies	31,770
800 Other Objects	3,400
Total Support Services - Students	\$2,155,970

LEA : 103027503 Plum Borough SD

Printed 5/31/2023 10:44:09 AM

Description	Amount
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	631,060
200 Personnel Services - Employee Benefits	416,474
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	8,500
600 Supplies	40,780
800 Other Objects	1,000
Total Support Services - Instructional Staff	\$1,122,814
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,988,575
200 Personnel Services - Employee Benefits	1,120,883
300 Purchased Professional and Technical Services	347,800
500 Other Purchased Services	40,850
600 Supplies	58,023
800 Other Objects	16,473
Total Support Services - Administration	\$3,572,604
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	375,609
200 Personnel Services - Employee Benefits	222,201
300 Purchased Professional and Technical Services	77,500
400 Purchased Property Services	3,000
500 Other Purchased Services	1,500
600 Supplies	32,238
800 Other Objects	1,000
Total Support Services - Pupil Health	\$713,048
2500 Support Services - Business	
100 Personnel Services - Salaries	359,168
200 Personnel Services - Employee Benefits	212,102
300 Purchased Professional and Technical Services	12,000
500 Other Purchased Services	3,000
600 Supplies	10,000
800 Other Objects	205,000
Total Support Services - Business	\$801,270
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,289,654
200 Personnel Services - Employee Benefits	1,394,266
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	573,704
500 Other Purchased Services	184,403
600 Supplies	1,169,200
700 Property	160,000
800 Other Objects	7,000
Total Operation and Maintenance of Plant Services	\$5,788,227
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,044,564

LEA : 103027503 Plum Borough SD

Printed 5/31/2023 10:44:09 AM

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,037,839
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	35,000
500 Other Purchased Services	62,500
600 Supplies	684,750
700 Property	400,000
Total Student Transportation Services	\$4,271,653
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	518,291
200 Personnel Services - Employee Benefits	324,195
300 Purchased Professional and Technical Services	295,500
400 Purchased Property Services	30,000
500 Other Purchased Services	132,500
600 Supplies	399,716
Total Support Services - Central	\$1,700,202
2900 <u>Other Support Services</u>	
200 Personnel Services - Employee Benefits	320
500 Other Purchased Services	46,000
Total Other Support Services	\$46,320
Total Support Services	\$20,172,108
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	704,842
200 Personnel Services - Employee Benefits	315,487
300 Purchased Professional and Technical Services	101,000
400 Purchased Property Services	26,000
500 Other Purchased Services	41,187
600 Supplies	158,000
700 Property	34,000
800 Other Objects	17,500
Total Student Activities	\$1,398,016
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	168,280
200 Personnel Services - Employee Benefits	74,003
300 Purchased Professional and Technical Services	21,000
500 Other Purchased Services	4,000
Total Community Services	\$267,283
Total Operation of Non-Instructional Services	\$1,665,299
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,993,263
900 Other Uses of Funds	5,398,256
Total Debt Service / Other Expenditures and Financing Uses	\$8,391,519

<u>Description</u>	<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	200,000
Total Interfund Transfers - Out	\$200,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	176,854
Total Budgetary Reserve	\$176,854
Total Other Expenditures and Financing Uses	\$8,768,373
TOTAL EXPENDITURES	\$70,951,989

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	14,700,000	14,700,000
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	1,000,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	120,000	120,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$15,820,000	\$15,820,000

Long-Term Investments

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

LEA : 103027503 Plum Borough SD

<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	\$15,820,000	\$15,820,000

LEA : 103027503 Plum Borough SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	98,685,000	93,505,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	1,100,000	1,100,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	20,900,000	20,900,000
0599 Other Noncurrent Liabilities	77,900,000	77,900,000
Total General Fund	\$198,585,000	\$193,405,000
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		

LEA : 103027503 Plum Borough SD

<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		

LEA : 103027503 Plum Borough SD

<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	14,000	14,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	91,000	91,000
0599 Other Noncurrent Liabilities	1,700,000	1,700,000
Total Food Service / Cafeteria Operations Fund	\$1,805,000	\$1,805,000
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		

LEA : 103027503 Plum Borough SD

<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	\$200,390,000	\$195,210,000

LEA : 103027503 Plum Borough SD

<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	\$200,390,000	\$195,210,000

Account Description	Amounts
0810 Nonspendable Fund Balance	491,567
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,680,766
0850 Unassigned Fund Balance	5,676,158
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,356,924
5900 Budgetary Reserve	176,854
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,025,345