

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Teresa Edinger

Contact Person

tedinger@leechburg.k12.pa.us

Email Address

6-22-2022

Date

6-22-2022

Date

6-22-2022

Date

(724)845-7701

Telephone

Extn :125

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Leechburg Area SD	COUNTY : Armstrong	AUN : 128034503
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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	\$15484018
Ending Unassigned Fund Balance	\$6571601
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	42.44%

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

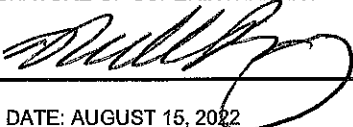
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6.22.2022
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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 : Leechburg Area SD	County : Armstrong	AUN Number : 128034503
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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 5-11-2022
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve for unexpected costs that may arise. Charter school increases, maintenance repairs or replacements, technology repairs or replacements.
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.	Balance to be used for future capital improvement projects, technology purchases, resource adoptions, cyber charter schools.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,102,306
0840 Assigned Fund Balance	4,598,475
0850 Unassigned Fund Balance	1,587,773
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,288,554</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	6,342,112
7000 Revenue from State Sources	8,048,708
8000 Revenue from Federal Sources	376,245
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$14,767,065</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$22,055,619</u>

LEA : 128034503 Leechburg Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,074,912
6113 Public Utility Realty Taxes	6,500
6114 Payments in Lieu of Current Taxes - State / Local	17,000
6140 Current Act 511 Taxes - Flat Rate Assessments	2,900
6150 Current Act 511 Taxes - Proportional Assessments	569,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	490,100
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	16,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	130,000
6920 Contributions and Donations from Private Sources	20,000
6990 Refunds and Other Miscellaneous Revenue	5,200
REVENUE FROM LOCAL SOURCES	\$6,342,112
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,491,000
7112 Basic Education Funding-Social Security	314,000
7271 Special Education funds for School-Aged Pupils	606,000
7292 Pre-K Counts	160,000
7311 Pupil Transportation Subsidy	290,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	12,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	11,000
7340 State Property Tax Reduction Allocation	562,992
7360 Safe Schools	40,000
7505 Ready to Learn Block Grant	141,716
7820 State Share of Retirement Contributions	1,420,000
REVENUE FROM STATE SOURCES	\$8,048,708
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	190,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	25,000
8517 NCLB, Title IV - 21St Century Schools	15,000
8749 Other CARES Act Funding	141,245
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$376,245
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	14,767,065

Act 1 Index (current): 4.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$5,075,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$563,974</u>		
Total Approx. Tax Revenue:	\$5,638,974		
Approx. Tax Levy for Tax Rate Calculation:	\$6,065,896		
	Armstrong	Westmoreland	Total

2021-22 Data			
a. Assessed Value	\$63,854,430	\$10,536,250	\$74,390,680
b. Real Estate Mills	73.1600	134.0300	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$165,780,770	\$54,331,044	\$220,111,814
d. Assessed Value	\$63,896,838	\$10,552,410	\$74,449,248
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2021-22 Calculations			
f. 2021-22 Tax Levy	\$4,671,590	\$1,412,174	\$6,083,764
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	75.31662%	24.68338%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$4,582,085	\$1,501,679	\$6,083,764
(f Total * g)			
i. Base Mills Subject to Index	73.1600	142.5249	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	91.50000%	94.50000%	92.24050%
k. Tax Levy Needed	\$4,568,628	\$1,497,268	\$6,065,896
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	71.5000	141.8800	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$4,568,624	\$1,497,176	\$6,065,800
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$5,501,826
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$5,074,912
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$5,075,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$563,974</u>		
Total Approx. Tax Revenue:	\$5,638,974		
Approx. Tax Levy for Tax Rate Calculation:	\$6,065,896		
	Armstrong	Westmoreland	Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	76.7448	149.5086	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,903,750	\$1,577,676	\$6,481,426
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$4,594.00	\$2,314.00	
Number of Homestead/Farmstead Properties	1307	409	1716
Median Assessed Value of Homestead Properties			\$29,046

Act 1 Index (current): 4.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$5,075,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$563,974</u>		
Total Approx. Tax Revenue:	\$5,638,974		
Approx. Tax Levy for Tax Rate Calculation:	\$6,065,896		
	Armstrong	Westmoreland	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$562,992	Lowering RE Tax Rate	\$0	\$562,992
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$982			\$982
Amount of Tax Relief from State/Local Sources				\$563,974

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>		
Armstrong	63,896,838	71.5000	4,568,624				91.50000%		
Westmoreland	10,552,410	141.8800	1,497,176				94.50000%		
Totals:	74,449,248		6,065,800	-	563,974	=	5,501,826	X	92.24050% = 5,074,912
				<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	2,900	2,900		
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						2,900	2,900		
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%	520,000	520,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	49,000	49,000		
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						569,000	569,000		
Total Act 511, Current Taxes							571,900		
Act 511 Tax Limit -->					220,111,814	X	12	2,641,342	
					Market Value		Mills	(511 Limit)	

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Armstrong	73.1600	71.5000	-2.25%	Yes	4.9%				
	Westmoreland	142.5249	141.8800	-0.44%	Yes	4.9%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,731,074
1200 Special Programs - Elementary / Secondary	2,061,415
1300 Vocational Education	350,000
1400 Other Instructional Programs - Elementary / Secondary	7,870
1500 Nonpublic School Programs	5,000
1800 Pre-Kindergarten	206,975
Total Instruction	\$9,362,334
2000 Support Services	
2100 Support Services - Students	584,993
2200 Support Services - Instructional Staff	366,740
2300 Support Services - Administration	1,016,020
2400 Support Services - Pupil Health	218,235
2500 Support Services - Business	242,921
2600 Operation and Maintenance of Plant Services	1,452,019
2700 Student Transportation Services	517,500
2800 Support Services - Central	535,525
2900 Other Support Services	22,400
Total Support Services	\$4,956,353
3000 Operation of Non-Instructional Services	
3200 Student Activities	521,531
3300 Community Services	18,500
Total Operation of Non-Instructional Services	\$540,031
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	525,300
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$625,300
Total Estimated Expenditures and Other Financing Uses	\$15,484,018

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,545,573
200 Personnel Services - Employee Benefits	2,292,626
300 Purchased Professional and Technical Services	156,000
400 Purchased Property Services	32,500
500 Other Purchased Services	442,900
600 Supplies	258,375
700 Property	3,000
800 Other Objects	100
Total Regular Programs - Elementary / Secondary	\$6,731,074
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	799,122
200 Personnel Services - Employee Benefits	654,643
300 Purchased Professional and Technical Services	71,000
500 Other Purchased Services	480,000
600 Supplies	5,650
800 Other Objects	51,000
Total Special Programs - Elementary / Secondary	\$2,061,415
1300 <u>Vocational Education</u>	
500 Other Purchased Services	350,000
Total Vocational Education	\$350,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	870
500 Other Purchased Services	5,000
Total Other Instructional Programs - Elementary / Secondary	\$7,870
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	5,000
Total Nonpublic School Programs	\$5,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	123,190
200 Personnel Services - Employee Benefits	75,785
600 Supplies	8,000
Total Pre-Kindergarten	\$206,975
Total Instruction	\$9,362,334
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	255,781
200 Personnel Services - Employee Benefits	178,312
300 Purchased Professional and Technical Services	129,000
400 Purchased Property Services	4,400
500 Other Purchased Services	2,500

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Description	Amount
600 Supplies	14,750
800 Other Objects	250
Total Support Services - Students	\$584,993
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	196,310
200 Personnel Services - Employee Benefits	118,843
300 Purchased Professional and Technical Services	12,350
400 Purchased Property Services	4,000
500 Other Purchased Services	9,400
600 Supplies	25,837
Total Support Services - Instructional Staff	\$366,740
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	546,674
200 Personnel Services - Employee Benefits	299,475
300 Purchased Professional and Technical Services	112,000
500 Other Purchased Services	13,861
600 Supplies	26,900
800 Other Objects	17,110
Total Support Services - Administration	\$1,016,020
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	85,310
200 Personnel Services - Employee Benefits	59,175
300 Purchased Professional and Technical Services	71,900
400 Purchased Property Services	600
600 Supplies	1,250
Total Support Services - Pupil Health	\$218,235
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	126,630
200 Personnel Services - Employee Benefits	61,791
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	13,000
500 Other Purchased Services	1,500
600 Supplies	24,500
800 Other Objects	1,500
Total Support Services - Business	\$242,921
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	419,540
200 Personnel Services - Employee Benefits	389,074
300 Purchased Professional and Technical Services	235,000
400 Purchased Property Services	95,100
500 Other Purchased Services	76,305
600 Supplies	166,500
700 Property	70,500
Total Operation and Maintenance of Plant Services	\$1,452,019

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	23,500
500 Other Purchased Services	484,000
600 Supplies	10,000
Total Student Transportation Services	\$517,500
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	30,836
200 Personnel Services - Employee Benefits	21,701
300 Purchased Professional and Technical Services	218,800
500 Other Purchased Services	10,900
600 Supplies	69,198
700 Property	184,090
Total Support Services - Central	\$535,525
2900 <u>Other Support Services</u>	
500 Other Purchased Services	22,400
Total Other Support Services	\$22,400
Total Support Services	\$4,956,353
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	204,829
200 Personnel Services - Employee Benefits	91,202
300 Purchased Professional and Technical Services	76,300
400 Purchased Property Services	10,500
500 Other Purchased Services	52,700
600 Supplies	71,100
800 Other Objects	14,900
Total Student Activities	\$521,531
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	5,000
600 Supplies	500
800 Other Objects	10,000
Total Community Services	\$18,500
Total Operation of Non-Instructional Services	\$540,031
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	275,300
900 Other Uses of Funds	250,000
Total Debt Service / Other Expenditures and Financing Uses	\$525,300
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000

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<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$625,300
TOTAL EXPENDITURES	\$15,484,018

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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	4,500,000	4,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	218,600	218,600
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	10,960	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	155,540	155,540
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	11,395	10,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	51,954	40,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,948,449	\$4,924,140

<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	\$4,948,449	\$4,924,140

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	7,635,000	7,385,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$7,635,000	\$7,385,000
Public Purpose (Expendable) 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 Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue 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 Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities 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 Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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>
Investment 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 Investment Trust Fund		
Pension 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 Pension Trust Fund		
Activity 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 Activity Fund		
Other Agency 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 Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
LEA : 128034503 Leechburg Area SD			
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<u>Long-Term Indebtedness</u>		<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
Total Permanent Fund			
Total Long-Term Indebtedness		\$7,635,000	\$7,385,000

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$7,635,000	\$7,385,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,571,601
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,571,601
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,671,601