

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 06/21/22



President of the Board - Original Signature Required

06/21/2022

Date



Secretary of the Board - Original Signature Required

06/21/2022

Date



Chief School Administrator - Original Signature Required

06/21/2022

Date

Kermit Houser

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
North Allegheny SD	Allegheny	103026852

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

☒

yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$190895455
Ending Unassigned Fund Balance	\$14556297
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.62%

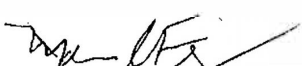
The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

☒

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

SIGNATURE OF SUPERINTENDENT	DATE
	6/22/2022

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)

<b>School District Name :</b> North Allegheny SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103026852
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5-11-22
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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 continues to have a positive fund balance to maintain strong financial stability.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance consists of swaption derivatives and the estimated amount needed if called.
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 represents the amount set aside for rising PSERS costs as well as large purchases expected in the coming years such as band uniforms and textbooks.

ITEM	AMOUNTS	
<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	1,551,585	
0840 Assigned Fund Balance	3,364,774	
0850 Unassigned Fund Balance	16,536,513	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$21,452,872</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	146,647,763	
7000 Revenue from State Sources	40,835,595	
8000 Revenue from Federal Sources	3,286,739	
9000 Other Financing Sources	125,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$190,895,097</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$212,347,969</u></b>

LEA : 103026852     North Allegheny SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	123,398,766
6112 Interim Real Estate Taxes	2,400,000
6113 Public Utility Realty Taxes	122,000
6114 Payments in Lieu of Current Taxes - State / Local	1,500
6120 Current Per Capita Taxes, Section 679	180,000
6140 Current Act 511 Taxes - Flat Rate Assessments	180,000
6150 Current Act 511 Taxes - Proportional Assessments	18,236,300
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,437,000
6500 Earnings on Investments	96,697
6700 Revenues from LEA Activities	250,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	5,500
6910 Rentals	125,000
6920 Contributions and Donations from Private Sources	40,000
6990 Refunds and Other Miscellaneous Revenue	175,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$146,647,763</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	10,585,939
7112 Basic Education Funding-Social Security	3,255,000
7271 Special Education funds for School-Aged Pupils	4,331,055
7311 Pupil Transportation Subsidy	1,800,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	400,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,705,485
7330 Health Services (Medical, Dental, Nurse, Act 25)	165,000
7340 State Property Tax Reduction Allocation	2,832,858
7505 Ready to Learn Block Grant	581,758
7820 State Share of Retirement Contributions	15,178,500
<b>REVENUE FROM STATE SOURCES</b>	<b>\$40,835,595</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8512 IDEA, Part B	1,224,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	183,378
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	102,952
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	5,100
8517 NCLB, Title IV - 21st Century Schools	13,309
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	800,000

2022-2023 Final General Fund Budget		Estimated Revenues and Other Financing Sources: Detail
LEA : 103026852     North Allegheny SD		
Printed 6/28/2022 8:49:34 AM		Page - 2 of 2
	<u>Amount</u>	
REVENUE FROM FEDERAL SOURCES		
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	950,000	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000	
REVENUE FROM FEDERAL SOURCES	\$3,286,739	
OTHER FINANCING SOURCES		
9400 Sale of or Compensation for Loss of Fixed Assets	125,000	
OTHER FINANCING SOURCES	\$125,000	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	190,895,097	

Act 1 Index (current): 3.4%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	2	
Approx. Tax Revenue from RE Taxes:	\$123,398,766	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,832,858</u>	
Total Approx. Tax Revenue:	\$126,231,624	
Approx. Tax Levy for Tax Rate Calculation:	\$127,478,076	
	Allegheny	Total

2021-22 Data		
a. Assessed Value	\$6,289,718,462	\$6,289,718,462
b. Real Estate Mills	19.1408	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$6,040,117,600	\$6,040,117,600
d. Assessed Value	\$6,457,855,917	\$6,457,855,917
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$120,390,243	\$120,390,243
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$120,390,243	\$120,390,243
(f Total * g)		
i. Base Mills Subject to Index	19.1408	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	99.00000%	99.00000%
k. Tax Levy Needed	\$127,478,076	\$127,478,076
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	19.7400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$127,478,076	\$127,478,076
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$124,645,218
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$123,398,766
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.4%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$123,398,766
Amount of Tax Relief for Homestead Exclusions	<u>\$2,832,858</u>
Total Approx. Tax Revenue:	\$126,231,624
Approx. Tax Levy for Tax Rate Calculation:	\$127,478,076

	Allegheny	Total
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Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.7915	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$127,810,655	\$127,810,655
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	\$9,138.80	
Number of Homestead/Farmstead Properties	15703	15703
Median Assessed Value of Homestead Properties		\$238,850

Act 1 Index (current): 3.4%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$123,398,766
Amount of Tax Relief for Homestead Exclusions	<u>\$2,832,858</u>
Total Approx. Tax Revenue:	\$126,231,624
Approx. Tax Levy for Tax Rate Calculation:	\$127,478,076
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,832,858	Lowering RE Tax Rate	\$0	\$2,832,858
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,832,858

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 103026852     North Allegheny SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/28/2022 8:49:38 AM				Page - 1 of 1			
 <u>CODE</u>							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	6,457,855,917	19.7400	127,478,076			99.00000%	
<b>Totals:</b>	<b>6,457,855,917</b>		<b>127,478,076</b>	- 2,832,858	= 124,645,218	X 99.00000%	= 123,398,766
				<u>Rate</u>			<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			180,000
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	180,000	180,000
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
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>						<b>180,000</b>	<b>180,000</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%	15,836,300	15,836,300
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	2,400,000	2,400,000
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
<b>Total Current Act 511 Taxes– Proportional Assessments</b>						<b>18,236,300</b>	<b>18,236,300</b>
<b>Total Act 511, Current Taxes</b>							<b>18,416,300</b>
<b>Act 511 Tax Limit --&gt;</b>				<b>6,040,117,600</b>	<b>X</b>	<b>12</b>	<b>72,481,411</b>
				<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Allegheny	19.1408	19.7400	3.14%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	81,909,492
1200 Special Programs - Elementary / Secondary	25,079,789
1300 Vocational Education	1,186,406
1400 Other Instructional Programs - Elementary / Secondary	45,043
<b>Total Instruction</b>	<b>\$108,220,730</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	6,719,147
2200 Support Services - Instructional Staff	4,931,270
2300 Support Services - Administration	11,510,099
2400 Support Services - Pupil Health	1,937,166
2500 Support Services - Business	2,039,830
2600 Operation and Maintenance of Plant Services	13,094,613
2700 Student Transportation Services	10,361,904
2800 Support Services - Central	5,997,929
2900 Other Support Services	169,000
<b>Total Support Services</b>	<b>\$56,760,958</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	3,988,565
3300 Community Services	41,957
<b>Total Operation of Non-Instructional Services</b>	<b>\$4,030,522</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	70,500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$70,500</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	18,312,745
5200 Interfund Transfers - Out	3,500,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$21,812,745</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$190,895,455</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	48,291,704
200 Personnel Services - Employee Benefits	29,702,189
300 Purchased Professional and Technical Services	175,103
400 Purchased Property Services	43,390
500 Other Purchased Services	1,812,405
600 Supplies	1,812,601
700 Property	41,150
800 Other Objects	30,950
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$81,909,492</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	12,025,161
200 Personnel Services - Employee Benefits	8,214,320
300 Purchased Professional and Technical Services	1,902,000
400 Purchased Property Services	5,000
500 Other Purchased Services	2,654,703
600 Supplies	271,170
700 Property	5,000
800 Other Objects	2,435
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$25,079,789</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,186,406
<b>Total Vocational Education</b>	<b>\$1,186,406</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	35,000
200 Personnel Services - Employee Benefits	43
500 Other Purchased Services	10,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$45,043</b>
<b>Total Instruction</b>	<b>\$108,220,730</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	3,935,242
200 Personnel Services - Employee Benefits	2,612,745
300 Purchased Professional and Technical Services	119,200
500 Other Purchased Services	4,580
600 Supplies	46,880
800 Other Objects	500
<b>Total Support Services - Students</b>	<b>\$6,719,147</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	2,589,932
200 Personnel Services - Employee Benefits	1,992,911
300 Purchased Professional and Technical Services	42,730
400 Purchased Property Services	4,350

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	39,709
600 Supplies	257,560
800 Other Objects	4,078
<b>Total Support Services - Instructional Staff</b>	<b>\$4,931,270</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	5,394,432
200 Personnel Services - Employee Benefits	3,927,240
300 Purchased Professional and Technical Services	1,121,650
400 Purchased Property Services	12,200
500 Other Purchased Services	349,102
600 Supplies	302,843
800 Other Objects	402,632
<b>Total Support Services - Administration</b>	<b>\$11,510,099</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	1,170,798
200 Personnel Services - Employee Benefits	735,931
300 Purchased Professional and Technical Services	6,020
400 Purchased Property Services	1,000
500 Other Purchased Services	2,400
600 Supplies	21,017
<b>Total Support Services - Pupil Health</b>	<b>\$1,937,166</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	796,810
200 Personnel Services - Employee Benefits	658,720
300 Purchased Professional and Technical Services	20,500
400 Purchased Property Services	402,000
500 Other Purchased Services	95,400
600 Supplies	65,750
800 Other Objects	650
<b>Total Support Services - Business</b>	<b>\$2,039,830</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	5,180,436
200 Personnel Services - Employee Benefits	3,447,099
300 Purchased Professional and Technical Services	309,000
400 Purchased Property Services	1,141,950
500 Other Purchased Services	246,100
600 Supplies	2,699,228
700 Property	70,000
800 Other Objects	800
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$13,094,613</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	3,703,951
200 Personnel Services - Employee Benefits	2,348,413
300 Purchased Professional and Technical Services	116,300
400 Purchased Property Services	31,400

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<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	3,423,400
600	Supplies	722,940
700	Property	15,000
800	Other Objects	500
<b>Total Student Transportation Services</b>		<b>\$10,361,904</b>
<b>2800 <u>Support Services - Central</u></b>		
100	Personnel Services - Salaries	2,012,056
200	Personnel Services - Employee Benefits	1,578,836
300	Purchased Professional and Technical Services	394,310
400	Purchased Property Services	721,628
500	Other Purchased Services	128,650
600	Supplies	1,159,949
800	Other Objects	2,500
<b>Total Support Services - Central</b>		<b>\$5,997,929</b>
<b>2900 <u>Other Support Services</u></b>		
500	Other Purchased Services	169,000
<b>Total Other Support Services</b>		<b>\$169,000</b>
<b>Total Support Services</b>		<b>\$56,760,958</b>
<b>3000 Operation of Non-Instructional Services</b>		
<b>3200 <u>Student Activities</u></b>		
100	Personnel Services - Salaries	2,236,766
200	Personnel Services - Employee Benefits	820,896
300	Purchased Professional and Technical Services	84,000
400	Purchased Property Services	53,600
500	Other Purchased Services	217,750
600	Supplies	531,202
800	Other Objects	44,351
<b>Total Student Activities</b>		<b>\$3,988,565</b>
<b>3300 <u>Community Services</u></b>		
100	Personnel Services - Salaries	250
200	Personnel Services - Employee Benefits	157
300	Purchased Professional and Technical Services	41,000
600	Supplies	550
<b>Total Community Services</b>		<b>\$41,957</b>
<b>Total Operation of Non-Instructional Services</b>		<b>\$4,030,522</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>		
300	Purchased Professional and Technical Services	20,000
400	Purchased Property Services	500
700	Property	50,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		<b>\$70,500</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		<b>\$70,500</b>
<b>5000 Other Expenditures and Financing Uses</b>		



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<u>Description</u>	<u>Amount</u>
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	6,093,586
900 Other Uses of Funds	12,219,159
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$18,312,745</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	3,500,000
<b>Total Interfund Transfers - Out</b>	<b>\$3,500,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$21,812,745</b>
<b>TOTAL EXPENDITURES</b>	<b>\$190,895,455</b>

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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	42,403,757	38,088,175
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	2,700,000	4,500,000
Other Capital Projects Fund	12,100,000	10,234,900
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	700,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	600,000	600,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$58,803,757</b>	<b>\$54,123,075</b>

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

LEA : 103026852     North Allegheny SD

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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	\$58,803,757	\$54,123,075

LEA : 103026852     North Allegheny SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	140,525,000	131,020,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	9,926,829	8,239,521
0540 Accumulated Compensated Absences	3,598,768	3,927,942
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	44,150,000	44,150,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$198,200,597</b>	<b>\$187,337,463</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<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-Purchase 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-Purchase 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-Purchase 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>		
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$198,200,597	\$187,337,463



LEA : 103026852     North Allegheny SD

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	27,000,000	28,000,000
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	5,000	5,000
Other Capital Projects Fund	710,000	650,000
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 Short-Term Payables	\$27,915,000	\$28,755,000
TOTAL INDEBTEDNESS	\$226,115,597	\$216,092,463

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,211,443
0840 Assigned Fund Balance	5,684,774
0850 Unassigned Fund Balance	14,556,297
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$21,452,514
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$21,452,514