

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Shawn Delaney  
President of the Board - Original Signature Required

6-15-22  
Date

Sheila R Lubert  
Secretary of the Board - Original Signature Required

6-15-22  
Date

Sheila R Lubert  
Chief School Administrator - Original Signature Required

6-15-22  
Date

SHEILA R LUBERT

(412)675-3033      Extn :

Contact Person

Telephone      Extension

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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 : South Allegheny SD	COUNTY : Allegheny	AUN : 103028653
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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%

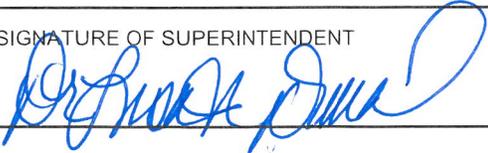
Did you raise property taxes in SY 2022-2023 (compared to 2021-2022 )? Yes   
No

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

Total Budgeted Expenditures	\$29860000
Ending Unassigned Fund Balance	\$3623850
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	12.13%

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  <span style="font-size: 1.2em; color: blue;">6-15-2022</span>
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DUE DATE: AUGUST 15, 2022

# FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

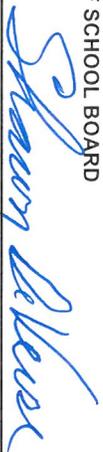
24 PS 6-687(a)(1)

(03/2006)

School District Name : South Allegheny SD	County : Allegheny	AUN Number : 103028653
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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  6-15-22
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The District intends to utilize fund balance for projects over the summer
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 intends to utilize fund balance for projects over the summer

<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	183,242
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,773,850
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$4,773,850</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	9,328,683
7000 Revenue from State Sources	18,075,317
8000 Revenue from Federal Sources	1,276,000
9000 Other Financing Sources	30,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$28,710,000</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$33,483,850</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	6,714,173
6113 Public Utility Realty Taxes	6,800
6150 Current Act 511 Taxes - Proportional Assessments	1,170,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	764,500
6500 Earnings on Investments	20,260
6700 Revenues from LEA Activities	45,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	529,950
6910 Rentals	6,500
6920 Contributions and Donations from Private Sources	20,000
6990 Refunds and Other Miscellaneous Revenue	51,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$9,328,683</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	11,537,410
7112 Basic Education Funding-Social Security	412,000
7160 Tuition for Orphans Subsidy	100,000
7271 Special Education funds for School-Aged Pupils	1,887,670
7311 Pupil Transportation Subsidy	500,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	11,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	372,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	957,237
7360 Safe Schools	35,000
7505 Ready to Learn Block Grant	343,000
7820 State Share of Retirement Contributions	1,895,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$18,075,317</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	479,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	63,000
8517 NCLB, Title IV - 21st Century Schools	34,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	100,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	520,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	80,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,276,000</b>

Amount

**OTHER FINANCING SOURCES**

9500 Capital Contributions 30,000

**OTHER FINANCING SOURCES \$30,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 28,710,000**

Act 1 Index (current): 5.2%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$6,714,173</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$957,237</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$7,671,410</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$8,417,430</b>	
	<b>Allegheny</b>	<b>Total</b>

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<b>2021-22 Data</b>		
a. Assessed Value	\$359,061,513	\$359,061,513
b. Real Estate Mills	21.1700	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$323,659,738	\$323,659,738
d. Assessed Value	\$358,188,513	\$358,188,513
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$7,601,332	\$7,601,332
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$7,601,332	\$7,601,332
(f Total * g)		
i. Base Mills Subject to Index	21.1700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	89.99999%	89.99999%
k. Tax Levy Needed	\$8,417,430	\$8,417,430
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>23.5000</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,417,430	\$8,417,430
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,460,193
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,714,173
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$6,714,173

Amount of Tax Relief for Homestead Exclusions

\$957,237

Total Approx. Tax Revenue:

\$7,671,410

Approx. Tax Levy for Tax Rate Calculation:

\$8,417,430

Allegheny

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	22.2708	
q. Mills In Excess of Index (if (l > p), (l - p))	1.2292	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,977,145	\$7,977,145
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$440,285	\$440,285
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$396,256	\$396,256

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$12,423.00	
Number of Homestead/Farmstead Properties	3279	3279
Median Assessed Value of Homestead Properties		\$62,000

Act 1 Index (current): 5.2%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$6,714,173</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$957,237</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$7,671,410</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$8,417,430</b>

<b>Allegheny</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$957,237	Lowering RE Tax Rate	\$0		\$957,237
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$957,237</b>

CODE

6111 Current Real Estate Taxes

<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	358,188,513	23.5000	8,417,430			89.99999%	
<b>Totals:</b>	<b>358,188,513</b>		<b>8,417,430</b>	<b>957,237</b>	<b>= 7,460,193</b>	<b>X 89.99999%</b>	<b>= 6,714,173</b>

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes-- Flat Rate Assessments 0 0**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,100,000	1,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	70,000	70,000
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 1,170,000 1,170,000**

**Total Act 511, Current Taxes 1,170,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>323,659,738</b>	<b>X</b>	<b>12</b>	<b>3,883,917</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	21.1700	23.5000	11.01%	No	5.2%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				

LEA : 103028653 South Allegheny SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	12,247,000
1200 Special Programs - Elementary / Secondary	5,839,850
1300 Vocational Education	701,900
1400 Other Instructional Programs - Elementary / Secondary	92,100
1500 Nonpublic School Programs	1,500
<b>Total Instruction</b>	<b>\$18,882,350</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,009,450
2200 Support Services - Instructional Staff	1,066,890
2300 Support Services - Administration	1,522,700
2400 Support Services - Pupil Health	250,900
2500 Support Services - Business	409,900
2600 Operation and Maintenance of Plant Services	1,678,500
2700 Student Transportation Services	2,251,000
2800 Support Services - Central	74,900
<b>Total Support Services</b>	<b>\$8,264,240</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	697,900
<b>Total Operation of Non-Instructional Services</b>	<b>\$697,900</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	6,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$6,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,809,510
5900 Budgetary Reserve	200,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,009,510</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$29,860,000</b>

2022-2023 Final General Fund Budget

LEA : 103028653 South Allegheny SD

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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	6,528,000
200 Personnel Services - Employee Benefits	4,385,350
300 Purchased Professional and Technical Services	240,000
400 Purchased Property Services	12,050
500 Other Purchased Services	975,000
600 Supplies	105,800
800 Other Objects	800
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$12,247,000</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,785,000
200 Personnel Services - Employee Benefits	1,088,050
300 Purchased Professional and Technical Services	1,077,000
500 Other Purchased Services	1,877,000
600 Supplies	12,800
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,839,850</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	211,500
200 Personnel Services - Employee Benefits	146,900
500 Other Purchased Services	332,000
600 Supplies	11,500
<b>Total Vocational Education</b>	<b>\$701,900</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,650
300 Purchased Professional and Technical Services	84,450
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$92,100</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	1,500
<b>Total Nonpublic School Programs</b>	<b>\$1,500</b>
<b>Total Instruction</b>	<b>\$18,882,350</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	579,500
200 Personnel Services - Employee Benefits	397,550
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	1,200
600 Supplies	11,200
<b>Total Support Services - Students</b>	<b>\$1,009,450</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	303,500
200 Personnel Services - Employee Benefits	175,200

## 2022-2023 Final General Fund Budget

LEA : 103028653 South Allegheny SD

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	408,400
400 Purchased Property Services	7,000
500 Other Purchased Services	10,500
600 Supplies	145,290
700 Property	17,000
<b>Total Support Services - Instructional Staff</b>	<b>\$1,066,890</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	780,500
200 Personnel Services - Employee Benefits	420,750
300 Purchased Professional and Technical Services	194,000
400 Purchased Property Services	17,700
500 Other Purchased Services	44,300
600 Supplies	30,100
800 Other Objects	35,350
<b>Total Support Services - Administration</b>	<b>\$1,522,700</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	146,000
200 Personnel Services - Employee Benefits	90,900
300 Purchased Professional and Technical Services	10,000
600 Supplies	4,000
<b>Total Support Services - Pupil Health</b>	<b>\$250,900</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	186,000
200 Personnel Services - Employee Benefits	185,800
300 Purchased Professional and Technical Services	1,150
400 Purchased Property Services	850
500 Other Purchased Services	13,900
600 Supplies	21,200
700 Property	1,000
<b>Total Support Services - Business</b>	<b>\$409,900</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
300 Purchased Professional and Technical Services	191,500
400 Purchased Property Services	1,117,000
500 Other Purchased Services	136,000
600 Supplies	218,500
700 Property	10,000
800 Other Objects	5,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,678,500</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	2,251,000
<b>Total Student Transportation Services</b>	<b>\$2,251,000</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	18,000
200 Personnel Services - Employee Benefits	17,800

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	6,000
500 Other Purchased Services	11,500
600 Supplies	4,600
800 Other Objects	17,000
<b>Total Support Services - Central</b>	<b>\$74,900</b>
<b>Total Support Services</b>	<b>\$8,264,240</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	324,000
200 Personnel Services - Employee Benefits	141,000
300 Purchased Professional and Technical Services	81,000
500 Other Purchased Services	58,500
600 Supplies	54,300
800 Other Objects	39,100
<b>Total Student Activities</b>	<b>\$697,900</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$697,900</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
700 Property	6,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$6,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$6,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,146,510
900 Other Uses of Funds	663,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,809,510</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	200,000
<b>Total Budgetary Reserve</b>	<b>\$200,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,009,510</b>
<b>TOTAL EXPENDITURES</b>	<b>\$29,860,000</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	1,500,000	1,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,500,000	1,250,000
Capital Reserve Fund - § 1431	200,000	150,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	120,000	85,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	75,000	70,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$3,395,000</b>	<b>\$3,055,000</b>

**Long-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 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		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$3,395,000** **\$3,055,000**

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

**General Fund**

0510 Bonds Payable	8,500,000	8,000,000
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		

<b>Total General Fund</b>	<b>\$8,500,000</b>	<b>\$8,000,000</b>
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**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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - § 690, §1850**

0510 Bonds Payable	9,400,000	9,000,000
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

- 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>\$9,400,000</b>	<b>\$9,000,000</b>
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**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

<b>Total Capital Reserve Fund - \$ 1431</b>		
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**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

<b>Total Other Capital Projects Fund</b>		
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**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

<b>Total Debt Service Fund</b>		
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**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

## 2022-2023 Final General Fund Budget

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**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**

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

**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

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

- 0530 Lease-Purchase 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>\$17,900,000</b>	<b>\$17,000,000</b>

**Short-Term Payables**

**06/30/2022 Estimate**

**06/30/2023 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
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$17,900,000</b>	<b>\$17,000,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	183,242
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,623,850
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,623,850</b>
<b>5900 Budgetary Reserve</b>	<b>200,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,007,092</b>