# Preliminary Budget: 2023-2024 School Year

January 18, 2023





# 2023-24 Preliminary Budget – Table of Contents

Budget Timeline

# Revenues

- O 2023-24 Summary of Estimates
- O 2023-24 Assumptions

# • Expenditures

- O 2023-24 Summary of Estimates
- O 2023-24 Assumptions
- 2023-24 Preliminary Budget Overall Summary
- 2023-24 Preliminary Budget Key Risks and Opportunities
- Historical Millage Rates
- Historical PSERS Rates
- Next Steps
- Appendix
  - O A- Timeline for Events related to 2023-24 Budget Process
  - O B- PSERS Board of Trustees Employer Contribution Rate Fact Sheet
  - O C -PDE 2028 2023-24 Preliminary Budget Draft



# FY 2023-2024 Budget Timeline

**Budget Timeline**: Over the course of the year, the Business office works with NA Staff, Administration, and the Board to develop a balanced budget. There are three key drafts of the budget and the timeline for each is summarized below:

 

 Data Collection
 September – November: The Business office works with Budget owners, Department Heads, Principals, and Administration on the following years budgetary needs to create a Preliminary Budget. Preliminary Budget draft to be sent to board in mid-December for review

 • January 18, 2023 - Preliminary Budget presented to Board- Available for public view (Preliminary PDE 2028)

 • January 25, 2023 - Resolution not to increase millage rate more than Index passed by the Board

Proposed

Budget

Final Budget Update May 10, 2023 – Proposed Final Budget to be approved by the Board Proposed Final Budget to be distributed to all local municipalities, the library, and school buildings. (Has to be displayed at least 20 days prior to final vote)

June 12, 2023– Final Budget is scheduled to be approved by the Board July 1, 2023 – Final Budget becomes effective for the 2023-2024 school year

# Where Does our Funding Originate?

	ACTUAL	BUDGET		PRELIM	IINARY BUDGET	
	2022		%Δ	2024	\$ Change	%∆
REVENUE						
Current Real Estate	117,727,410	123,398,766	4.8%	125,607,323	2,208,557	1.8%
Other Local Revenue	21,881,071	23,248,997	6.3%	24,725,208	1,476,211	6.3%
State Funding	38,541,853	40,835,595	6.0%	41,161,528	325,933	0.8%
Federal Funding	3,848,200	3,286,739	-14.6%	2,513,600	(773,139)	-23.5%
Other Revenue	154,210	125,000	-18.9%	125,000	-	0.0%
TOTAL REVENUE	182,152,744	190,895,097	4.8%	194,132,659	3,237,562	1.7%

# Preliminary Budget Revenue Highlights

- Assumes Millage rate of 19.7400 No increase
- Local Revenue makes up 78%- of which CRE is 65%
- Federal Revenue decrease primarily due to assumption that ARP/ESSER Funding will not carry to FY 2023-24





# FY 2023-2024 Key Revenue Assumptions

# Local Revenue

- O Real Estate Tax Millage- Reflects no tax increase- Keeps millage rate at 19.7400 mills.
- Assessed Value Growth Rate- Reflects a 1.75% growth rate from prior year. Final growth rate will be known in May 2023- Based on certified assessed value listing provided by Allegheny County.
- O Earned Income Tax- Reflects an estimated increase of 3.1% from the 2022-23 Budget.
- O Interest Earnings- Reflects an increase in interest earnings to incorporate rising interest rates.

# <u>State Revenue</u>

- Basic Education Funding- Reflects an estimated 2% increase from 2022-23 approved BEF Actual 2023-24 amount will not be known until after State Budget is passed in June/July timeframe.
- Special Education Funding Reflects an estimated 2.5% increase from 2022-23 approved SEF Actual 2023-24 will not be known until after State Budget is passed in June/July timeframe.
- O Transportation Subsidy- Estimated based on historical actual trending. Actuals for 2022-23 will not be known until later in the fiscal year.
- O Social Security and PSERS reimbursements Based upon 50% reimbursement rate of expected Social Security and PSERS expenses.
- O **Plan Con Reimbursement-** Based upon eligible reimbursements from Debt Schedule.

# Federal Funding

- O **IDEIA Funding** reflects a level funding allocation for IDEIA. This is received from federal government passed through the AIU.
- O Title Funding- reflects level funding based on historical allocations.
- O ACCESS Funding- reflects level funding from School-Based ACCESS programs- Funds held by PDE and AIU for us to draw down.
- O **ESSER Funding-** assumes no roll-over of ESSER funds.



# How is NASD Funding Utilized?

	ACTUAL	BUDGET		PRELIM	NARY BUDGET	
	2022	2023	%Δ	2024	\$ Change	%Δ
EXPENDITURES						
Salaries	83,335,045	87,372,538	4.8%	89,810,055	2,437,517	2.8%
Benefits	52,397,744	56,039,500	7.0%	56,660,000	620,500	1.1%
Professional & Tech Services	4,527,665	4,351,813	-3.9%	5,018,002	666,189	15.3%
Property Services	2,281,792	2,417,018	5.9%	2,538,079	121,061	5.0%
Other Services	9,626,199	10,339,605	7.4%	9,848,997	(490,608)	-4.7%
Supplies	7,228,574	7,891,690	9.2%	9,452,488	1,560,798	19.8%
Property	175,178	181,150	3.4%	325,500	144,350	79.7%
Other Objects	6,912,723	6,582,982	-4.8%	7,152,025	569,043	8.6%
Other Financing	15,027,116	15,719,159	4.6%	13,560,232	(2,158,927)	-13.7%
TOTAL EXPENDITURES	181,512,036	190,895,455	5.2%	194,365,378	3,469,923	1.8%

# Preliminary Budget Expenditure Highlights

- 75.4% of Expenditures is for Salaries and Benefits
- 8.9% of Expenditures is for Debt/Lease Obligations
- PSERS Contribution rate fell from 35.26% to 34.00% however is expected to increase through mid 2030's
- Preliminary Budget assumes \$2MM of Capital/Tech Fund Transfers





# FY 2023-2024 Key Expenditure Assumptions

# • <u>Salaries</u>

- O Based on current overall staffing expectations.
- O Staffing mix and needs will change based on retirements, sabbaticals, leaves of absences, student enrollments, etc.

# Benefits

- O Assumes Medical insurance renewal rate of 5% in January 2024 This will not be known until after budget season.
- PSERS 2023-24 Employer contribution rate decreased from 35.29% in 2022-23 to 34.00% in 2023-24, a 3.65% decrease. Note that is expected to reverse and increase to 38.35% by 2030-2031.

# Supplies

O 2023-24 Preliminary Budget includes a \$1.5MM estimate for purchase of Math Textbooks.

# Other Objects

O Other Objects includes an increase of prior year tax refunds due to the CLR pending lawsuit at the County level.

# Other Financing

• Includes a Fund Transfer of \$2MM to the Capital and Technology Fund to support future Capital needs and the Sustainable Infrastructure plan.



# FY 2023-24 Preliminary Budget vs 2022-23 Budget

(232, 361)

Revenue	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Preliminary Budget	\$∆FY 24 PB vs FY 23 Budget	% Δ FY 24 PB vs FY 23 Budget
LR - LOCAL REVENUE SOURCES	139,614,889	146,647,763	150,332,531	3,684,768	2.5%
SR - STATE REVENUE SOURCES	38,541,853	40,835,595	41,161,528	325,933	0.8%
FR - FEDERAL REVENUE SOURCES	3,841,792	3,286,739	2,513,600	(773,139)	-23.5%
OR - OTHER REVENUE SOURCES	154,210	125,000	125,000	(0)	0.0%
Grand Total	182,152,744	190,895,097	194,132,659	3,237,562	1.7%

Expenses	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Preliminary Budget	\$∆FY 24 PB vs FY 23 Budget	% Δ FY 24 PB vs FY 23 Budget
510000 Salaries	83,335,045	87,372,538	89,810,055	2,437,517	2.8%
520000 Benefits	52,397,744	56,039,500	56,660,000	620,500	1.1%
530000 Professional Services	4,527,665	4,351,813	5,018,002	666,189	15.3%
540000 Purch Prop Services	2,281,792	2,417,018	2,538,079	121,061	5.0%
550000 Other Services	9,626,199	10,339,605	9,848,997	(490,608)	-4.7%
560000 Supplies	7,228,574	7,891,690	9,452,488	1,560,798	19.8%
570000 Replacement Equip	175,178	181,150	325,500	144,350	79.7%
580000 Other Objects	6,912,723	6,582,982	7,152,025	569,043	8.6%
590000 Other Financing	15,027,116	15,719,159	13,560,232	(2,158,927)	-13.7%
Grand Total	181,512,036	190,895,455	194,365,378	3,469,923	1.8%

640.708

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## Preliminary Budget: Drivers of Change

## Revenue Increase vs PY Budget +\$3.2MM

- LR. CRE Growth 1.75% (+\$2.2MM)
- LR. EIT Estimate- (+\$0.6MM)
- LR. Interest Earnings (+\$0.9MM)
- □ SR. Increase in State BEF/SEF (+\$1.4MM)
- SR. Decrease in PlanCon reimbursement (-\$1.1MM)
- □ FR. Decrease in ARP/ESSER (-\$0.8MM)

### Expenses Increase vs PY Budget +3.4MM

51. Staffing/Salary impact (+\$2.4MM)
52. Medical Benefits (+\$0.7MM)
52. Decrease of Workers Comp (-\$0.1MM)
53. Remapping of certain tuition (+\$0.5MM)*
53. Security Services (+\$0.1MM)
54. Web filter/Firewall/Intrusion (+\$0.1MM)
55. Remapping of certain tuition (-\$0.5MM)*
56. Math Textbooks- Estimate (+\$1.5MM)
56. Increase in Energy/Fuel (+\$0.4MM)
56. Software license/Tech supplies/Band uniforms (-\$0.3MM)
57. Maintenance Fleet Management (+\$0.1MM)
58. Interest/Swap costs estimate (-\$0.2MM)
58. Refunds from Prior years/CLR (+\$0.8MM)
59. Debt Related Principal (-\$0.6MM)
59. Capital/Tech Funding (-\$1.5MM)

\*offset due to remapping of codes



# Key Variables, Risks and Opportunities:

- Real Estate Growth- Initial estimates utilized a 1.75% growth rate. Down from prior year actual of 2.67%. We will continue to monitor local growth rates and update as needed (Common Level Ratio Lawsuit could impact this rate)
- Interest Rates Increased expected revenue due to rising interest rates, but future fed actions can impact both positively or negatively.
- State Funding for BEF/SEF and other grant funding opportunities that arise
- Staffing mix and future staffing needs, retirements, Long Term Subs, Leaves of absences, etc.
- PSERS Rates- Decrease in 2023-24 to 34% but expected to increase each year after through 2034
- Medical costs are estimated as 2024 rates will not be known until after budget is passed (Jan 1st renewal)
- Transportation (including diesel and 3<sup>rd</sup> party) and Tuition costs
- Impact of CLR and future Refunds is currently estimated, but full impact will not be known until all appeals/lawsuits are settled. Countywide Reassessment?
- Prefunding of Fund Transfers Potential upcoming New Debt

# FY 2023-2024 Millage Information:

- FY 2023-24 Act 1 Index is 4.1% (0.8093 mills) before exceptions
- Expected maximum FY 2023-2024 Millage without exceptions is 20.5493
- Annual impact is ~\$81 for every \$100,000 in value (\$7/month)
- Average home assessed value is approx. \$250,000 or ~\$203 annually (\$17/month)



# Historical Millage Rates



# Estimated Future PSERS Expense

	PSERS RATE	Gross Estimated	Estimated Increase	
Fiscal Year	(*Estimated)	Expense	from Prior Year	% Increase
2015-16	25.84%	17,163,200	3,079,946	22%
2016-17	30.03%	20,663,710	3,500,510	20%
2017-18	32.57%	23,313,097	2,649,387	13%
2018-19	33.43%	25,123,631	1,810,534	8%
2019-20	34.29%	26,547,796	1,424,165	6%
2020-21	34.51%	27,470,540	922,744	3%
2021-22	34.94%	28,672,662	1,202,122	4%
2022-23	35.29%	30,357,000	1,684,338	6%
2023-24	34.00%	30,160,000	(197,000)	-1%
2024-25	34.73%*	31,850,189	1,690,189	6%
2025-26	35.49%*	33,648,669	1,798,480	6%
2026-27	36.15%*	35,577,377	1,928,708	6%
2027-28	36.67%*	37,461,526	1,884,149	5%

Note: District Contribution is 50% of Gross Estimated Expense



# Next Steps

- Board Passes Resolution stating no tax increase in excess of Index
   January 25, 2023
- Monitor FY 2022-23 Forecast and report monthly expectations
- Update Preliminary Budget to Proposed Final Budget
  - Update CRE for actual Growth Rate
  - Monitor and update budget for changes in known staffing needs/changes
  - Adjust Preliminary Budget estimates for any other factors that become known
- Presentation of Proposed Final Budget
  - Scheduled for May 3, 2023
- Vote on Proposed Final Budget
  - Scheduled for May 10, 2023
- Adoption of Final 2023-24 Budget
  - Scheduled for June 12, 2023





# Appendix A

# Timeline for Events related to 2023-24 Budget Process



# Timeline for Events Related to 2023-2024 Budget Process Special Session Act 1 of 2006

## Dates in Timeline Apply to All School Districts except Philadelphia City SD, Pittsburgh SD, and Scranton SD

Date	Description	Section
September 1, 2022 (Annual deadline)	<b>Department of Education</b> publishes the 2023-2024 base index in the Pennsylvania Bulletin.	Section 333(I)
September 30, 2022 (Annual deadline)	<b>Department of Education</b> notifies school districts of their 2023-2024 adjusted index.	Section 313(2)
December 15, 2022 (Annual deadline)	<b>School districts</b> with residents paying tax on compensation imposed by Philadelphia under the authority of the Sterling Act certify to the Department of Education the total amount of 2021 tax credits provided based on the tax rate of the school district. (Applies only to school districts that had an earned income and net profits tax in the 2021 calendar year.)	Sections 503(b)(2); 324(2)
December 27, 2022 (30 days prior to preliminary budget public inspection deadline)	<b>Department of Education</b> deadline to notify school districts of school year of AFR data to be used when calculating referendum exception in Section $333(f)(2)(v)$ .	Section 333(j)(4)
December 31, 2022 (60 days prior to March 1 application deadline)	<b>School Districts</b> send notification, by first class mail, to owners of each parcel of residential property – which can be limited to owners who are not currently approved or whose approval is due to expire – stating that the owner must submit a completed application to county assessor to qualify for homestead exclusion. Mailing must include application, instructions, and deadline to apply.	Section 341(b)
January 26, 2023 (110 days prior to primary election)	<b>School district</b> deadline to make 2023-2024 proposed version of preliminary budget available for public inspection <b>or</b> adopt resolution pursuant to Section 311(d)(1) indicating that it will not raise the rate of any tax by more than its index.	Section 311(c); 311(d)(1)
January 31, 2023 (5 days after resolution adoption)	<b>School district</b> deadline to submit a copy of resolution adopted pursuant to 311(d)(1) and proposed tax rate increases to Department of Education in the Consolidated Financial Reporting System (CFRS) application.	Section 311(d)(2)
February 5, 2023 (10 days prior to preliminary budget adoption deadline)	<b>School district</b> deadline to give public notice of the intent to adopt the 2023-2024 preliminary budget unless resolution was adopted under Section 311(d)(1) indicating that it will not raise the rate of any tax by more than its index.	Section 311(c)

Date	Description	Section
February 10, 2023 (10 days after receipt of resolution)	<b>Department of Education</b> deadline to notify school districts that adopted a resolution pursuant to Section 311(d)(1) whether the 2023-2024 proposed tax rates are equal to or less than their Index.	Section 311(d)(4)
February 15, 2023 (90 days prior to primary election)	<b>School district</b> deadline to adopt the 2023-2024 preliminary budget unless resolution adopted under Section 311(d)(1).	Section 311(a)
February 20, 2023 (85 days prior to primary election)	<b>School district</b> deadline to submit 2023-2024 preliminary budget containing proposed tax rate increases to Department of Education in the CFRS application.	Section 333(e)
February 23, 2023 (1 week prior to filing of request for referendum exception)	<b>School district</b> deadline to publish notice in newspaper of intent to request approval from Department of Education for a referendum exception.	Section 333(j)(2)
No later than March 1, 2023 (Annual deadline)	Deadline for <b>homeowners</b> to file a homestead application (and, if applicable, a farmstead application) with county assessor indicating property is owner-occupied. Resubmission of application required no more than one time every three years. No application fee for filing. (See December 31, 2022.)	Section 341(c), (e), (i)
March 2, 2023 (75 days prior to primary election)	<b>Department of Education</b> deadline to notify school districts that submitted the 2023-2024 preliminary budget whether the proposed tax rates are equal to or less than their Index.	Section 333(e)
March 2, 2023 (75 days prior to primary election)	<b>School district</b> deadline to seek approval from Department of Education for referendum exceptions requiring their approval.	Sections 333(j)
March 17, 2023 (60 days prior to primary election)	<b>School district</b> deadline to submit referendum question seeking voter approval of tax rate increase in excess of index to the county board of elections (for each county in which the school district is located), unless request for referendum exception has been submitted to Department of Education. If the school district's proposed tax rate increase would exceed their Index even if all its referendum exception requests were approved, and if it intends to submit a referendum question for that part of the tax rate increase, it must do so by this date.	Section 333(c)(3)
March 22, 2023 (55 days prior to primary election)	Deadline for <b>Department of Education</b> to issue ruling on school district's petition for referendum exception.	Sections 333(j)(5)

Date	Description	Section
March 27, 2023 (50 days prior to primary election)	<b>School district</b> deadline, if the Department of Education denies all or a part of the school district's request for referendum exception, to submit to the county board of elections referendum question seeking voter approval of tax rate increase in excess of index for the portion of the referendum exception request denied.	Sections 333(j)(5)
April 15, 2023 (Annual deadline)	<b>Secretary of the Budget</b> certifies the total amount of revenue in the Property Tax Relief Fund and the Property Tax Relief Reserve Fund and the total amount available for distribution in 2023-2024.	Section 503(a)(1), (e)
April 20, 2023 (Annual deadline)	<b>Secretary of the Budget</b> notifies Department of Education whether it is authorized to provide school districts with property tax allocations under Section 505.	Section 503(d)
May 1, 2023 (Annual deadline)	<b>Department of Education</b> notifies school districts of the amount of their state allocation of property tax reduction funding. This only occurs if the Secretary of the Budget certifies, by April 15, 2023, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2023-2024.	Section 505(a)(4)
May 1, 2023 (Annual deadline)	<b>Assessor</b> provides each school district with a certified report with information on homestead and farmstead properties, as provided in 53 Pa CS §8584(i).	Section 341(g)(3)
Prior to May 16, 2023	<b>General Primary election</b> . County election officials, in conjunction with board of school directors, shall draft a non-legal interpretive statement to accompany referendum question that references items of expenditure for which tax rate increases are being sought. (See March 17 or March 27, 2023)	Section 333(c)(4)
No later than May 31, 2023 ( <i>Optional action</i> )	Deadline for <i>school district board of directors</i> electing to adopt resolution rejecting 2023-2024 property tax allocation. This action can only occur if the Department of Education has notified school districts by May 1, 2023, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2023-2024. (This action applies only if a school district has not rejected a previous state property tax allocation.)	Section 903(a)
No later than May 31, 2023	<b>School district</b> deadline to adopt 2023-2024 proposed version of final budget and upload the signed Certification of Use document in the CFRS application.	Section 687(a)(1) (School Code)
June 5, 2023	<b>School district</b> deadline to submit copy of resolution (if adopted) rejecting 2023-2024 property tax allocation to Department of Education. (See May 31, 2023.)	Section 903(b)

Date	Description	Section
June 20, 2023 (20 days prior to final budget adoption deadline)	<b>School district</b> deadline to make 2023-2024 proposed final budget available for public inspection on the General Fund Budget from the CFRS application.	Section 312(c)
June 20, 2023 (10 days prior to final budget adoption deadline)	<b>School district</b> deadline to offer public notice of its intent to adopt the 2023-2024 final budget.	Section 312(c) Section 687(a)(2)(i) (School Code)
June 30, 2023 (Annual deadline)	School district deadline to adopt the 2023-2024 final budget.	Section 312(a)
June 30, 2023 (Annual deadline)	<b>School district</b> deadline to adopt a resolution implementing the homestead/farmstead exclusion. For school districts whose voters did not approve a local income tax for the purpose of providing homestead/farmstead exclusions, this only occurs if the Department of Education has notified school districts by May 1, 2023, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2023-2024.	Section 321(d), 342, 505(a)(4)
July 15, 2023 (Annual deadline)	<b>School district</b> deadline to submit 2023-2024 final budget to Department of Education in the CFRS application.	Section 687(b) (School Code)
No later than August 4, 2023 (60 days after receipt of resolution)	<b>Department of Education</b> deadline to notify election officials of each county of the school districts in that county that have taken action to reject their 2023-2024 property tax relief allocation under Section 903(a). (See May 31, 2023.)	Section 904(b)
August 24, 2023	<b>Department of Education</b> pays school districts 50 percent of their state allocation of property tax reduction funding. This only occurs if the Secretary of the Budget certifies, by April 15, 2023, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2023-2024.	Section 505(b)
October 26, 2023	<b>Department of Education</b> pays school districts 50 percent of their state allocation of property tax reduction funding. This only occurs if the Secretary of the Budget certifies, by April 15, 2023, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2023-2024.	Section 505(b)
December 1, 2023	Deadline for <i>school districts</i> to report to the Department of Community and Economic Development, tax enactments, repeals, and changes to require withholding of a new tax, withholding at a new rate or to suspend withholding of such tax effective January 1, 2024.	Section 351(f)(2)

# Appendix B

# PSERS Board of Trustees Employer Contribution Rate Fact Sheet



On December 16, 2022 the PSERS Board of Trustees certified an employer contribution rate of 34.00% for fiscal year (FY) 2023/2024, which begins July 1, 2023. The 34.00% rate is composed of a 0.64% rate for health insurance premium assistance, 0.27% for Act 5 Defined Contribution, and a pension rate of 33.09%. Over 80% of the employer pension contribution rate is for the payment of unfunded liability, which is primarily debt for past service already earned by members.

# Funding Sources for the System

The Public School Employees' Retirement System (PSERS) is funded through three sources: contributions from employees (members), the employer contribution rate which includes contributions from school employers and the Commonwealth, and investment returns from the System.

# **Employee (Member) Contributions**

 Employee (Member) contributions range from 5.25% to 10.30% of payroll depending on the class of membership of the employee and when they joined PSERS. Employees are expected to contribute an average of 7.44% of their salary to help fund their retirement benefit in FY 2023/2024. Employee (member) contributions of approximately \$1.2 billion are expected in FY 2023/2024.

# Shared Investment Risk/Gain Provisions

Under the "shared risk/gain" provisions, new members hired since July 1, 2011 share some of PSERS' investment risk or investment gain per Act 120 of 2010 and Act 5 of 2017. Under those laws, member contribution rates may fluctuate up or down every three years depending on a review of the Fund's investment performance. Under the "shared risk/gain" provisions, new members hired since July 1, 2011, share some of PSERS' investment risk or investment gain per Act 120 of 2010 and Act 5 of 2017. Under those laws, member contribution rates may fluctuate up or down every three years depending on a review of the Fund's investment risk or investment gain per Act 120 of 2010 and Act 5 of 2017. Under those laws, member contribution rates may fluctuate up or down every three years depending on a review of the Fund's investment performance. Since PSERS investment performance did not meet the Act 120 shared risk benchmark during the last measurement period ended June 30, 2020, the Board certified the following new rates for impacted members for the next three-year period from July 1, 2021 to June 30, 2024: T-E member contribution rate of 8.00%, T-F member contribution rate of 10.80%, T-G member contribution rate of 9.00%, and T-H member contribution rate of 8.25%. The next measurement period will end on June 30, 2023

# **Employer (School District and Commonwealth) Contributions**

- Both the employer and the Commonwealth are responsible for paying a portion of the employer contribution rate. Employers are divided into two groups: school entities and non-school entities. School entities are responsible for paying 100 percent of the employer share of contributions to PSERS. The Commonwealth reimburses school entities for one-half the payment for employees hired on or before June 30, 1994. School entities are reimbursed by the Commonwealth based on a statutory formula for employees hired after June 30, 1994, but not less than one-half of the payment. Non-school entities and the Commonwealth each contribute one-half of the total employer rate. Total employer contributions for FY 2023/2024 are estimated at \$5.2 billion.
- The employer contribution rate-setting methodology is set forth in statute. The chart below shows the employer contribution rate history beginning in FY 2002/2003 through the certified rate for next FY 2023/2024.

	HISTORY OF EMPLOYER CONTRIBUTION RATES							
Fiscal	Employer Normal Employer Pension Act 5 Defined Health Care				Total Employer			
Year	Cost %	Rate %	Contribution %*	Contributions %	Contribution %			
02/03	7.20	0.18	NA	0.97	1.15			
03/04	7.25	2.98	NA	0.79	3.77			
04/05	7.48	4.00	NA	0.23	4.23			

	HISTORY OF EMPLOYER CONTRIBUTION RATES							
Fiscal Year	Employer Normal Cost %	Employer Pension Rate %	Act 5 Defined Contribution %*	Health Care Contributions %	Total Employer Contribution %			
05/06	7.61	4.00	NA	0.69	4.69			
06/07	6.62	5.72	NA	0.74	6.46			
07/08	6.68	6.44	NA	0.69	7.13			
08/09	6.68	4.00	NA	0.76	4.76			
09/10	7.35	4.00	NA	0.78	4.78			
10/11	8.08	5.00	NA	0.64	5.64			
11/12	8.12	8.00	NA	0.65	8.65			
12/13	8.66	11.50	NA	0.86	12.36			
13/14	8.57	16.00	NA	0.93	16.93			
14/15	8.46	20.50	NA	0.90	21.40			
15/16	8.38	25.00	NA	0.84	25.84			
16/17	8.31	29.20	NA	0.83	30.03			
17/18	7.70	31.74	NA	0.83	32.57			
18/19	7.59	32.60	NA	0.83	33.43			
19/20	7.49	33.36	0.09	0.84	34.29			
20/21	7.37	33.51	0.18	0.82	34.51			
21/22	7.20	33.99	0.15	0.80	34.94			
22/23	6.07	34.31	0.20	0.75	35.26			
23/24	5.86	33.09	0.27	0.64	34.00			

\*Estimated average DC contribution rate. The actual employer DC contribution rate will be based on each employer's Class T-G, Class T-H, and Class DC membership.

• The chart below shows the 7-year projected employer contribution rates using the June 30, 2022 valuation.

PROJECTED EMPLOYER CONTRIBUTION RATES AND TOTAL EMPLOYER CONTRIBUTIONS (Presumes a 7.00% rate of return)				
Fiscal Year Ending June	Total Employer Contribution Rate %	Projected Total Employer Contribution (thousands) \$		
24/25	34.73	5,339,013		
25/26	35.49	5,497,903		
26/27	36.15	5,642,624		
27/28	36.67	5,768,420		
28/29	37.21	5,899,255		
29/30	37.77	6,034,795		
30/31	38.35	6,172,011		

# **Investment Returns**

 PSERS' rate of return for fiscal year ended June 30, 2022 was 2.23%. The Fund had plan net assets of \$71.2 billion at June 30, 2022.

# About the Pennsylvania Public School Employees' Retirement System

PSERS, founded in 1917, began operations in 1919 to oversee a statewide defined benefit pension plan for public school employees. PSERS' role expanded upon the passage of Act 5 of 2017 to include oversight of two new hybrid options consisting of defined benefit and defined contribution (DC) components and a stand-alone DC plan. PSERS membership covers about 248,000 active, 247,000 retired school employees and 27,000 vested inactive members.

For more information visit PSERS' website at www.psers.pa.gov.

Updated 12/16/2022

# Appendix C

# PDE 2028 – 2023-24 Preliminary Budget Draft



# PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2023-2024

<u>General Fund Budget Approval</u> Date of Adoption of the General Fund Budget:		
President of the Board - Original Signature Required	Date	
Secretary of the Board - Original Signature Required	Date	
Chief School Administrator - Original Signature Required	Date	
Kermit Houser Contact Person	(412)630-5810 Telephone	Extn : Extension
khouser@northallegheny.org Email Address		

Signatures not required on this draft

## LEA : 103026852 North Allegheny SD

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Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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 textbooks and athletics.

Page - 1 of 1

2023-2024 Preliminary General Fund BudgetLEA : 103026852North Allegheny SDPrinted 12/21/2022 4:20:00 PM

Page - 1 of 1

ITEM	AMOUNTS	
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	1,211,443	
0840 Assigned Fund Balance	6,084,774	
0850 Unassigned Fund Balance	16,657,739	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$23,953,956</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	150,332,531	
7000 Revenue from State Sources	41,161,528	
8000 Revenue from Federal Sources	2,513,600	
9000 Other Financing Sources	125,000	
Total Estimated Revenues And Other Financing Sources		<u>\$194,132,659</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$218,086,615</u>

Amount

VENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	125,607,323
6112 Interim Real Estate Taxes	2,300,000
6113 Public Utility Realty Taxes	135,000
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	18,832,208
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,510,000
6500 Earnings on Investments	950,000
6700 Revenues from LEA Activities	250,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	6,500
6910 Rentals	125,000
6920 Contributions and Donations from Private Sources	80,000
6990 Refunds and Other Miscellaneous Revenue	175,000
VENUE FROM LOCAL SOURCES	\$150,332,531
VENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,900,000
7112 Basic Education Funding-Social Security	3,355,000
7271 Special Education funds for School-Aged Pupils	4,388,140
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	658,772
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	15,080,000
VENUE FROM STATE SOURCES	\$41,161,528
VENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	1,250,000
8514 NCLB, Title I - Improving the Academic Achievement of the	184,000
Disadvantaged 8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	103,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students 8517 NCLB Title IV 21St Contury Schools	5,100
	13,500
8517 NCLB, Title IV - 21St Century Schools 8810 School-Based Access Medicaid Reimbursement Program (SBAP)	950,000

### LEA : 103026852 North Allegheny SD

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**OTHER FINANCING SOURCES** 

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

Page - 2 of 2

	Amount
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000
REVENUE FROM FEDERAL SOURCES	\$2,513,600
OTHER FINANCING SOURCES 9400 Sale of or Compensation for Loss of Fixed Assets	125,000

\$125,000

194,132,659

AUN: 103026852 North Allegheny SD Printed 12/21/2022 4:20:11 PM

Page - 1 of 3

Act 1	Index (current): 4.1%		
Calculation Method:		Rate	
Appr	ox. Tax Revenue from RE Taxes:	\$125,607,323	
Amo	unt of Tax Relief for Homestead Exclusions	<u>\$2,832,858</u>	
Total	Approx. Tax Revenue:	\$128,440,181	
Appr	ox. Tax Levy for Tax Rate Calculation:	\$129,708,942	
		Allegheny	Total
	2022-23 Data		
	a. Assessed Value	\$6,457,855,917	\$6,457,855,917
	b. Real Estate Mills	19.7400	
I.	2023-24 Data		
	c. 2021 STEB Market Value	\$6,184,560,877	\$6,184,560,877
	d. Assessed Value	\$6,570,868,396	\$6,570,868,396
	e. Assessed Value of New Constr/ Renov	\$0	\$0
	2022-23 Calculations		
	f. 2022-23 Tax Levy	\$127,478,076	\$127,478,076
	(a * b)		
	2023-24 Calculations		
П.	g. Percent of Total Market Value	100.00000%	100.0000%
	h. Rebalanced 2022-23 Tax Levy	\$127,478,076	\$127,478,076
	(f Total * g)		
	i. Base Mills Subject to Index	19.7400	
	(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	\$129,708,942	\$129,708,942
	(Approx. Tax Levy * g)		
	I. 2023-24 Real Estate Tax Rate	19.7400	
Ш.	(k / d * 1000)		
	m. Tax Levy Generated by Mills	\$129,708,942	\$129,708,942
	(I / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		\$126,876,084
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		\$125,607,323
	(n * Est. Pct. Collection)		Page 6

Page 6

2023-2024	Preliminary	General	Fund	Budget
TOTO TOTA	i i cininia y	Contertai	i unu	Buuget

AUN: 103026852 North Allegheny SD Printed 12/21/2022 4:20:11 PM

Act 1 Index (current): 4.1%

Page - 2 of 3

Calcu	ulation Method:	Rate	
Appro	ox. Tax Revenue from RE Taxes:	\$125,607,323	
Amou	unt of Tax Relief for Homestead Exclusions	<u>\$2,832,858</u>	
Total Approx. Tax Revenue:		\$128,440,181	
Appro	ox. Tax Levy for Tax Rate Calculation:	\$129,708,942	
		Allegheny	Total
I	Index Maximums		
	p. Maximum Mills Based On Index	20.5493	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	\$135,026,746	\$135,026,746
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If I > p Then No)		
	t. Tax Levy In Excess of Index	\$0	\$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	\$0	\$0
	(t * Est. Pct. Collection)		

li	Information Related to Property Tax Relief				
	Assessed Value Exclusion per Homestead	\$0.00			
۷.	Number of Homestead/Farmstead Properties				
	Median Assessed Value of Homestead Properties		\$0		

2023-2024 Preliminary General Fund Budget Real Estate Tax Rate (RETR) Rep					Real Estate Tax Rate (RETR) Report
AUN: 103026852 North Allegheny SD		Multi-County Rebalanci	ng Based on Methodolo	ogy of Section 672.1 of School Code	
Printed 12/21/2022 4:20:11 PM					Page - 3 of 3
Act 1 Index (current): 4.1%					ļ
Calculation Method:	Rate				
Approx. Tax Revenue from RE Taxes:	\$125,607,323				
Amount of Tax Relief for Homestead Exclusions	<u>\$2,832,858</u>				
Total Approx. Tax Revenue:	\$128,440,181				
Approx. Tax Levy for Tax Rate Calculation:	\$129,708,942				
	Allegheny		Total		
State Property Tax Reduction Allocation used for: Home	stead 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

#### North Allegheny SD LEA : 103026852 Printed 12/21/2022 4:20:15 PM

# Local Education Agency Tax Data REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511

Page - 1 of 1

## CODE

6111 Currer	nt Real Estate Taxes		Amount of Tax			Net Tax Revenue
County Name	e <u>Taxable Assessed Value</u> <u>Real Estate Mills</u> <u>Tax L</u>	evy Generated by Mills	Homestead E	xclusions <u>Exclu</u>	sions Percent Col	llected Generated By Mills
Allegheny	6,570,868,396 19.7400	129,708,942			99.	00000%
Totals:	6,570,868,396	129,708,942 -		2,832,858 =	126,876,084 X 99.	00000% = 125,607,323
			Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679		\$5.00			180.000
6140	Current Act 511 Taxes– Flat Rate Assessments		Rate	Add'l Rate (if appl.)	<u>Tax Levy</u>	Estimated Revenue
6141	Current Act 511 Per Capita Taxes		\$5.00	<u></u>	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
	Total Current Act 511 Taxes – Flat Rate Assessme	nts			180,000	180,000
6150	Current Act 511 Taxes- Proportional Assessments		<u>Rate</u>	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes		0.500%	0.000%	16,332,208	16,332,208
6152	Current Act 511 Occupation Taxes		0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes		0.500%	0.000%	2,500,000	2,500,000
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- Percentag	je	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 Assessmer	nts	0	0	0	0
	Total Current Act 511 Taxes - Proportional Assess	sments			18,832,208	18,832,208
	Total Act 511, Current Taxes					19,012,208
		Act 511 T	ax Limit>	6,184,560,87	7 X 12	74,214,731
				Market Value	e Mills	(511 Limit)

## LEA : 103026852 North Allegheny SD

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Page - 1 of 1

Тах	Description	Tax Rate Charged in:		Percent	Less than		Additional Tax Rate Charged in:		Percent	Less than
Functio n		2022-23 (Rebalanced)	2023-24	Change in Rate	or equal to Index	Index	2022-23 (Rebalanced)	2023-24	Change in Rate	or equal to Index
6111	Current Real Estate Taxes									
	Allegheny	19.7400	19.7400	0.00%	Yes	4.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.1%				
Curr	ent Act 511 Taxes- Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
Curr	ent Act 511 Taxes- Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

LEA : 103026852 North Allegheny SD	
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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	85,573,544
1200 Special Programs - Elementary / Secondary	25,556,448
1300 Vocational Education 1400 Other Instructional Programs - Elementary / Secondary	1,185,768 38,455
Total Instruction	38,455 <b>\$112,354,215</b>
	<b>ΫΙ ΙΖ,3</b> 34,213
2000 Support Services	0.040.550
2100 Support Services - Students 2200 Support Services - Instructional Staff	6,843,550 4,672,888
2300 Support Services - Administration	4,672,888 11,121,416
2400 Support Services - Pupil Health	2,050,152
2500 Support Services - Business	2,081,121
2600 Operation and Maintenance of Plant Services	14,031,212
2700 Student Transportation Services	10,641,174
2800 Support Services - Central	5,990,077
2900 Other Support Services	170,000
Total Support Services	\$57,601,590
3000 Operation of Non-Instructional Services	
3200 Student Activities	4,033,801
3300 Community Services	41,550
Total Operation of Non-Instructional Services	\$4,075,351
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	65,500
Total Facilities Acquisition, Construction and Improvement Services	\$65,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	18,268,722
5200 Interfund Transfers - Out	2,000,000
Total Other Expenditures and Financing Uses	\$20,268,722
Total Estimated Expenditures and Other Financing Uses	\$194,365,378

Phene         Ope         Page         Page <th< th=""><th>LEA : 103026852 North Allegheny SD</th><th></th></th<>	LEA : 103026852 North Allegheny SD	
1000 Instruction         9000 Instruction           1000 Preasmed Services - Badares         90,031,577           2000 Preasmed Services - Badares         90,031,677           2000 Preasmed Services - Employee Benefits         90,031,677           2000 Preasmed Services - Elementary / Secondary         92,032,032           2000 Depreasmed Services - Elementary / Secondary         92,032,032,032,033,032,032,033,033,033,03	Printed 12/21/2022 4:20:27 PM	Page - 1 of
Hose Baular Engineerie         92.937           TOD Personel Senders - Elipoyne Bandts         92.907           SOD Personel Senders - Enginyne Bandts         92.907           SOD Other Perchand Senders - Bandts         93.937           Total Regath Teorgams - Elementary Secondary         95.503           Son Other Objects         92.900           SOD Other Porthand Senders - Bandts         92.900           SOD Other Porthand Senders - Empisyne Bandts         92.920           SOD Personel Senders - Empisyne Bandts         92.935           SOD Personel Senders - Empisyne Bandts         92.935           SOD Other Objects         22.936           SOD Other Objects         22.936           SOD Other Objects         22.937           SOD Other Objects         22.937           SOD Other Objects         22.937           SOD Other Objects         22.937           SOD Other Objects         23.937           SOD Other Purchads Senders         93.937           SOD Other Purchads Senders         93.937           SOD Other Purchads Senders         93.	Description	Amount
100         Personnel Services - Statives         00.201_077           200         Procende Services - Statives         109,448           400         Purchased Proteyns Services         33,815           500         Other Purchased Services         1,877,864           700         Propenty         5,500           600         Other Purchased Proteyns Services         36,800           600         Other Purchased Services         5,800           600         Other Orgenty         5,500           600         Other Orgents         5,800           7000         Regular Programs: Elementary / Secondary         36,85,673,244           7000         Procentary / Secondary         36,85,673,244           7000         Procentary / Secondary         36,85,673,240           7000         Procentary / Secondary         32,855           7000         Procentary / Secondary         32,855           7000         Procentary / Secondary         32,845 </td <td>1000 Instruction</td> <td></td>	1000 Instruction	
200         Personel Services - Englyne Barefis         28,007.200           2000         Perchased Privesional Technical Services         33,815           2000         Perchased Services         33,815           2000         Perchased Services         33,785,84           7000         Poporty         5,500           7000         Poporty         5,500           7000         Poporty         5,500           7000         Poporty         5,500           7000         Spocial Erganer Programs - Elementary / Secondary         22,200           7000         Poporty         5,500           2000         Perconel Services - Englynes Barefis         22,205,000           2000         Perconel Services - Englynes Barefis         22,205,000           2000         Perconel Services - Englynes Barefis         2,235,000           2000         Perconel Services - Subjers         2,245           2000         Supplies         2,245           2000         Supplies         2,245           2000		
300 Purbased Professional and Technola Services         100,048           400 Purbased Professional and Technola Services         1,887,630           600 Supplies         3,178,654           600 Supplies         3,178,654           700 Properly         5,500           800 Other Purchased Services         5,500           800 Other Supplies         3,878,654           700 Properly         5,500           800 Other Supplies         6,700           800 Other Purchased Technola Services         6,700           800 Other Purchased Services         2,850,010           800 Other Purchased Services         2,850,010           800 Other Objects         1,185,786           700 Personnel Services - Statistis         2,850,010           900 Other Objects         2,850,010           900 Other Objects         2,850,010           9		
40         Purchased Property Services         33.815           500         Other Purchased Services         3178.654           700         Property         32.000           800         Other Objects         32.000           700         Property         32.000           700         Property         32.000           700         Sectial Programs - Elementary / Secondary         32.000           700         Proteomel Services - Staries         71.02.000           700         Proteomel Services - Staries         71.02.000           700         Proteomel Services - Staries         71.02.000           700         Proteomel Services - Staries         72.000           700         Proteomel Services - Staries         73.000		
600 Supplies         3179 655           700 Property         5,500           700 Property         3500           700 Regular Programs - Elementary / Secondary         325,730           700 Supplies         100 Personnel Services - Subrises         12,220,336           200 Origonal Services - Subrises         8,433,520         6,700           300 Origonal Services - Subrises         6,700         6,700           300 Origonal Services - Subrises         6,700         6,700           300 Origonal Services - Subrises         6,700         6,700           300 Origonal Services - Subrises         2,331,770         800           300 Origonal Services - Subrises         2,331,770         300           300 Origonal Services - Subrises         3,355         331,770           300 Origonal Services - Subrises         3,355         331,770           300 Origonal Services - Subrises         3,355         333,770           300 Origonal Services - Subrises         3,355         331,770           300 Origonal Services - Subrises         3,355         333,770           300 Origonal Services - Subrises         3,355         334,355           300 Origonal Services - Subrises         3,356         3,365           300 Origonal Services - Subrises         3,365		
700 Property         5.500           800 Other Objects         252.200           70tal Regular Programs - Elementary / Secondary         585.573.544           700 Property Services - Employee Denofts         12.20.983           200 Personnel Services - Stafrins         12.20.983           200 Personnel Services - Employee Denofts         2.555.010           400 Purchased Profestonial and Technical Services         6.6700           500 Other Purchased Services         2.066.068           600 Supples         2.255.56.448           700 Vectorial Education         2.255.56.448           700 Other Purchased Services         1.185.768           700 Other Purchased Services         2.050.010           700 Other Purchased Services         1.185.768           700 Other Purchased Services         2.500.010           700 Other Purchased Services         2.500.010           700 Other Purchased Services         2.500.010           700 Other Purchased Services         3.000.000           700 Other Purchased Services         3.965.291           700 Other Purchased Services         3.965.291	500 Other Purchased Services	
b0. Other Objects         29.2000           Total Regular Programs - Elementar / Secondary         585,573,544           1200 Secolal Programs - Elementar / Secondary         843,3583           2000 Preconnel Services - Fallprise Benefits         8,433,583           2000 Preconnel Services - Fallprise Benefits         8,433,583           2000 Preconnel Services - Fallprise Benefits         8,433,583           2000 Preconnel Services - Employee Benefits         6,700           2000 Other Purchased Property Services         6,700           2000 Other Objects         2,266,608           2000 Other Objects         2,345           2000 Other Objects         2,345           2000 Other Purchased Property Secondary         3,265           2000 Other Purchased Services         1,185,768           2000 Other Purchased Services         1,185,768           2000 Other Purchased Services         2,000           200 Deprosend Services - Salaries         2,000           200 Deprosend Services - Salaries         2,000           200 Support Services - Salaries         3,046,231           200 Support Services - Salaries		
Total Regular Programs - Elementar / Secondary         585,573,544           100         Special Programs - Elementar / Secondary         12,220,385           100         Personnel Services - Employee Benefits         6,433,529           300         Purchased Professional and Technical Services         6,6700           300         Purchased Professional and Technical Services         6,6700           300         Purchased Professional and Technical Services         2,685,610           300         Outrobased Services         2,666,688           600         Supplies         2,317,770           400         Outro Durchased Services         1,185,768           7001         Special Programs - Elementary / Secondary         22,555,448           1300         Vacational Education         51,185,768           7000         Cherin Purchased Services         1,185,768           7000         Vacational Education         51,255           7000         Services         1,185,768           7000         Technores Services         1,185,768           7000         Services - Selvices         5,2555,448           7000         Personel Services - Selvices         5,2500           7000         Personel Services - Selvices         5,250 <t< td=""><td></td><td></td></t<>		
1200 Special Programs - Elementary / Secondary         12.20.38           100 Personnel Services - Employee Benefits         2.250.38           200 Purchased Protevity Services         2.255.010           200 Purchased Protevity Services         2.050.010           200 Other Purchased Protevity Services         2.066.068           200 Septiel Services         2.056.068           200 Other Objects         2.435           7 Otal Special Programs - Elementary / Secondary         2.255.448           1300 Vocational Education         1.165.768           1300 Other Purchased Services         1.165.768           1400 Other Purchased Services         1.165.768           100 Personnel Services - Selaries         2.000           200 Fersonnel Services - Selaries         2.000           200 Personnel Services - Selaries         2.000           200 Personnel Services - Selaries         2.001           200 Personnel Services - Selaries         3.062           200 Personnel Services - Selaries         3.066.291           200 Personnel Services - Selaries         3.066.291           200 Personnel Services - Selaries         3.066.291           200 Personnel Services - Selaries         3.030           200 Personnel Services - Selaries         3.000           200 Personnel Services -		,
100         Personnel Services - Salaries         12,220,336           200         Personnel Services - Employee Benefits         26,335           300         Purchased Professional and Technical Services         2,506,008           300         Diner Purchased Professional and Technical Services         2,066,008           300         Diner Purchased Professional and Technical Services         2,066,008           300         Supples         2,31,70           300         Other Purchased Services         2,438           300         Other Durchased Services         2,438           300         Other Purchased Services         2,438           300         Other Instructional Education         31,157,68           3100         Otal Programs - Elementary / Secondary         3,455           300         Other Instructional Programs - Elementary / Secondary         3,455           300         Other Instructional Programs - Elementary / Secondary         3,455           300         Other Instructional Programs - Elementary / Secondary         3,455           300         Other Instructional Programs - Elementary / Secondary         3,455           300         Other Purchased Services - Sularies         3,455           300         Other Purchased Services - Sularies         3,996,291 </td <td></td> <td>\$00,010,011</td>		\$00,010,011
300 Purchased Professional and Technical Services         2,505,010           400 Purchased Professional and Technical Services         2,066,088           600 Supplies         2,206,088           700 B0 Other Purchased Services         2,332           7016 Other Objects         22,556,448           7000 Other Purchased Services         1,185,768           7010 Vocational Education         1,185,768           7010 Vocational Education         51,185,768           7010 Versional Services - Salaries         2,500           700 Personnel Services - Salaries         2,500           7010 Personnel Services - Salaries         3,455           7010 Personnel Services - Salaries         3,096,291           7000 Support Services - Salaries         3,996,291           7000 Personnel S		12,220,936
400 Purchased Property Services         6,000           500 Other Purchased Services         2,060,068           800 Supplies         2,31,770           800 Other Objects         2,333           Total Special Programs - Elementary / Secondary         325,56,448           1300 Vacational Education         1,165,768           Total Special Programs - Elementary / Secondary         31,85,768           1400 Other Instructional Programs - Elementary / Secondary         2,500           100 Personnel Services - Salaries         2,500           500 Other Purchased Services         1,000           100 Personnel Services - Salaries         2,500           500 Other Purchased Services         10,000           100 Personnel Services - Suldents         3,485           2000 Support Services         3112,354,215           2000 Support Services - Students         3,996,291           100 Personnel Services - Students <td></td> <td>8,433,529</td>		8,433,529
500         Other Purchased Services         2.066,068         23.13           600         Supplies         23.435         23.435           7 total Special Programs - Elementary / Secondary         S25.56.448         32.64.56           7 total Special Programs - Elementary / Secondary         S25.56.448         31.185,768           7 total Vocational Education         1.185,768         1.185,768           7 total Vocational Education Portans - Elementary / Secondary         25.000         31.455           7 total Vocational Education Portans - Elementary / Secondary         25.000         3.465           500         Other Purchased Services         25.000         3.465           500         Der Purchased Services         3.465         3.465           500         Other Purchased Services         3.000         3.465           7 total Other Instructional Programs - Elementary / Secondary         3.34,555         3.465           7 total Instructional Programs - Elementary / Secondary         3.34,655         3.000,200           7 total Unter Instructional Programs - Elementary / Secondary         3.34,655         3.000,200           7 total Other Purchased Professional and Technical Services         3.906,201         3.906,201           7 total Support Services - Sudaries         3.906,201         3.906,201         3.		
600 Supplies         231.770           800 Other Objects         2,435           7 total Special Programs - Elementary / Secondary         24,555           1300 Vocational Education         1,185,768           7 total Vocational Education         1,185,768           7 total Vocational Education         51,185,768           7 total Vocational Education         51,085           200 Personnel Services - Employee Benefits         3,455           500 Other Purchased Services         10,000           7 total Other Instructional Programs - Elementary / Secondary         51,254,215           2000 Support Services         3,306,200           2000 Personnel Services - Salaries         3,906,271           2000 Personnel Services - Salaries		
800 Other Objects2,335800 Other Objects2,335800 Other Purchased Services300800 Other Purchased Services1,185,768800 Other Purchased Services31,185,768800 Other Purchased Services31,185,768800 Other Instructional Education31,185,768800 Other Purchased Services31,857800 Other Purchased Services31,857800 Other Purchased Services31,857800 Other Purchased Services31,857900 Other Purchased Services31,857900 Other Purchased Services31,857900 Other Purchased Services31,857900 Support Services31,857900 Support Services31,857900 Support Services31,986,291900 Personnel Services3,996,291900 Other Purchased Services3,996,291900 Other Purchased Services3,996,291900 Other Purchased Services3,996,291900 Other Purchased Services3,396900 Other Purchased Services3,396900 Other Purchased Services3,396900 Other Purchased Services3,396900 Other Objects56,843,550900 Other Objects56,843,550900 Other Purchased Services51,000900 Purchased Professional and Technical Services56,843,550900 Other Objects500900 Other Objects56,843,550900 Other Objects51,000900 Support Services - Students56,843,550900 Other Objects50,000900 Pu		
1300 Vacational Education         1,185,768           500 Other Purchased Services - Students         1,185,768           1400 Other Instructional Programs - Elementary / Secondary         25,000           100 Personnel Services - Students         25,000           200 Other Purchased Services - Students         25,000           200 Other Purchased Services - Students         3,455           500 Other Purchased Services         310,000           7 Otal Other Instructional Programs - Elementary / Secondary         538,455           7 Otal Other Instructional Programs - Elementary / Secondary         538,455           7 Otal Other Purchased Services         5112,354,215           2000 Support Services - Students         3,996,291           200 Personnel Services - Students         3,996,291           200 Personnel Services - Students         3,396           200 Other Purchased Services - Students         3,396           200 Other Purchased Services - Students         3,396           200 Other Purchased Services - Students         3,396           200 Other Objects         3,390           200 Other Objects         3,390           200 Other Objects         3,300           200 Support Services - Students         500           200 Personnel Services - Students         56,843,550 <tr< td=""><td></td><td></td></tr<>		
500 Other Purchased Services         1,185,768           Total Vocational Education         \$1,185,768           100 Other Instructional Programs - Elementary / Secondary         20,000           200 Personnel Services - Salaries         20,000           200 Other Purchased Services         3,455           500 Other Purchased Services         3,455           500 Other Purchased Services         3,455           500 Other Purchased Services         3,8455           500 Other Purchased Services         \$112,254,216           7000 Support Services         \$112,254,216           2000 Support Services         \$3,96,211           2000 Personnel Services - Salaries         3,96,211           2000 Purchased Professional and Technical Services         3,96,211           2000 Purchased Professional and Technical Services         3,300           600 Suppiles         3,330           600 Suppiles         \$3,300           600 Suppiles         \$3,300           700 Personnel Services - Salaries         \$5,000           700 Personnel Services - Salaries         \$5,000           7000 Purchased Professional and Technical Services         \$5,000           7000 Purchased Services - Salaries         \$5,000           7000 Purchased Profeserices - Stalaries         \$2,540,882	Total Special Programs - Elementary / Secondary	\$25,556,448
Total Vocational Education         \$1,188,768           1400         Other Instructional Programs - Elementary / Secondary         25,000           200         Personnel Services - Employee Benefits         3,455           500         Other Purchased Services - Employee Benefits         3,455           500         Other Instructional Programs - Elementary / Secondary         38,455           701al Other Instructional Programs - Elementary / Secondary         583,455           7000         Support Services         3112,354,215           2000         Support Services         312,354,215           2000         Support Services         312,354,215           2000         Support Services         312,354,215           2000         Personnel Services - Suldents         312,354,215           2000         Support Services         314,472           3000         Purchased Professional and Technical Services         31,650           2000         Personnel Services - Employee Benefits         3,330           3000         Purchased Professional and Technical Services         31,457           3000         Other Objects         3300           3000         Support Services - Subdents         3,450           3000         Suport Services - Sublextional Staff         3,450 </td <td></td> <td></td>		
1400Other Instructional Programs - Elementary / Secondary100Personnel Services - Salaries25,000200Personnel Services - Employee Benefits3,455500Other Purchased Services10,0007 Total Other Instructional Programs - Elementary / Secondary\$38,4557 Total Instruction\$112,354,2152000Support Services -\$112,354,2152000Support Services - Salaries3,996,291200Personnel Services - Salaries2,643,472200Personnel Services - Salaries2,643,472200Personnel Services - Salaries2,643,472200Personnel Services - Salaries2,643,472200Personnel Services - Salaries2,643,472200Purchased Professional and Technical Services3,896,291800Other Purchased Services3,81457800Other Purchased Services5007014Support Services - Instructional Staff5002009Support Services - Instructional Staff2,540,882200Personnel Services - Salaries2,540,882200Personnel Se		
100       Personnel Services - Salaries       25,000         200       Personnel Services - Employee Benefits       3,455         500       Other Purchased Services       388,455         500       Other Purchased Services       588,455         500       Support Services       5112,354,215         2000       Support Services       5100         2000       Support Services - Students       396,291         100       Personnel Services - Salaries       396,291         2000       Personnel Services - Support Services       2,643,472         2000       Personnel Services - Employee Benefits       3,330         000       Personnel Services - Support Services       3,330         000       Other Purchased Professional and Technical Services       3,330         000       Other Purchased Services - Support Service		\$1,185,768
200         Personnel Services - Employee Benefits         3,455           500         Other Purchased Services         10,000           Total Other Instructional Programs - Elementary / Secondary         \$38,455           7 Total Instruction         \$12,354,215           2000 Support Services         \$112,354,215           2000 Personnel Services - Students         3,996,291           100         Personnel Services - Salaries         3,996,291           2000 Purchased Professional and Technical Services         3,996,291           2000 Personnel Services - Students         2,643,472           300         Purchased Professional and Technical Services         3,330           500         Other Purchased Services         3,330           600         Support Services - Students         3,330           7000         Support Services - Students         3,330           600         Support Services - Students         3,330           7000         Support Services - Students         56,843,550           7010         Personnel Services - Students         3,500           7010         Personnel Services - Students         3,500           7010         Personnel Services - Students         3,500           7010         Personnel Services - Students         3,500 <td></td> <td>05.000</td>		05.000
500 Other Purchased Services10,000Total Other Instructional Programs - Elementary / Secondary\$38,455Total Instruction\$112,354,2152000 Support Services\$112,354,2152000 Personnel Services - Students3.996,291100 Personnel Services - Salaries2.643,472200 Personnel Services - Suldents3.996,291000 Other Purchased Professional and Technical Services3.930000 Other Purchased Services - Suldents3.330000 Other Purchased Services - Suldents3.330000 Other Objects81,4572000 Support Services - Students81,4572000 Personnel Services - Students81,457100 Personnel Services - Students81,4572000 Personnel Services - Students86,843,5502000 Personnel Services - Students56,843,5502000 Personnel Services - Students81,254,8152000 Personnel Services - Students86,843,5502000 Personnel Services - Students81,254,8152000 Personnel Services - Students86,843,5502000 Personnel Services - Students81,254,8152000 Personnel Services - Students81,8562000 Personnel Services - Students81,8572000 Personnel Services - Students82,640,8522000 Personnel Services - Students82,640,8522000 Personnel Services - Students82,640,8522000 Personnel Services - Students84,8502000 Personnel Services - Students84,8502000 Personnel Services - Students84,8502000 Personnel Services - Stud		
Total Instruction\$112,354,2152000 Support Services2100 Support Services - Students100 Personnel Services - Salaries200 Personnel Services - Employee Benefits200 Purchased Professional and Technical Services200 Other Purchased Services200 Other Objects200 Other Objects200 Dersonnel Services - Students200 Other Objects200 Dersonnel Services - Students200 Purchased Professional and Technical Services200 Other Objects200 Dersonnel Services - Students200 Support Services - Students200 Dersonnel Services - Students200 Dersonnel Services - Students200 Support Services - Students200 Dersonnel Services - Students200 Personnel Services - Stude		
2000Support Services2100Support Services - Students100Personnel Services - Salaries200Personnel Services - Employee Benefits300Purchased Professional and Technical Services500Other Purchased Services600Supples800Other Objects701Support Services - Instructional Staff100Personnel Services - Students200Support Services - Instructional Staff200Personnel Services - Sularies200Personnel Services - Employee Benefits200Support Services - Employee Benefits200Personnel Services - Sularies200Personnel Services - Sularies200Personnel Services - Sularies200Personnel Services - Employee Benefits200Personnel Services - Employee Benefits200Personnel Services - Employee Benefits200Personnel Services - Sularies200Personnel Services - Employee Benefits200Personnel Services - Employee Benefits200Personnel Services - Employee Benefits200Personnel Services - Employee Benefits200Personnel Services - Employee Benefits200Purchased Professional and Technical Services200Purchased Property Services200Purchased Property Services200Purchased Property Services200Purchased Property Services200Purchased Property Services200Purchased Property Services200<	Total Other Instructional Programs - Elementary / Secondary	\$38,455
2100Surport Services - Students100Personnel Services - Salaries3,996,291200Personnel Services - Employee Benefits2,643,472300Purchased Professional and Technical Services118,500500Other Purchased Services3,330600Supplies81,457800Other Objects500Total Suport Services - Students100Personnel Services - Students500700Support Services - Students500100Personnel Services - Salaries2,540,882200Support Services - Employee Benefits1,807,622300Purchased Professional and Technical Services4,350400Purchased Professional and Technical Services4,350	Total Instruction	\$112,354,215
100Personnel Services - Salaries3,996,291200Personnel Services - Employee Benefits2,643,472300Purchased Professional and Technical Services118,500500Other Purchased Services3,330600Supplies81,457800Other Objects500 <b>Total Support Services - Students</b> 500 <b>Students</b> 500 <b>200</b> <u>Support Services - Salaries</u> 2,540,882200Personnel Services - Salaries2,540,882200Personnel Services - Salaries2,540,882300Purchased Professional and Technical Services1,807,622300Purchased Professional and Technical Services47,666400Purchased Property Services4,350	2000 Support Services	
200Personnel Services - Employee Benefits2,643,472300Purchased Professional and Technical Services118,500500Other Purchased Services3,330600Supplies81,457800Other Objects500Total Support Services - Students\$6,843,550200Support Services - Instructional Staff100Personnel Services - Salaries2,540,882200Personnel Services - Employee Benefits1,807,622300Purchased Professional and Technical Services47,666400Purchased Property Services47,666400Purchased Property Services4,350		
300Purchased Professional and Technical Services118,500500Other Purchased Services3,330600Supplies81,457800Other Objects500Total Support Services - Students\$6,843,5502200Support Services - Instructional Staff100Personnel Services - Salaries2,540,882200Personnel Services - Employee Benefits1,807,622300Purchased Professional and Technical Services47,666400Purchased Property Services4,350		
500Other Purchased Services3,330600Supplies81,457800Other Objects500Total Support Services - Students\$6,843,5502200Support Services - Instructional Staff100Personnel Services - Salaries2,540,882200Personnel Services - Employee Benefits1,807,622300Purchased Professional and Technical Services47,666400Purchased Property Services4,350		
600Supplies81,457800Other Objects500Total Support Services - Students200Support Services - Instructional Staff100Personnel Services - Salaries2,540,882200Personnel Services - Employee Benefits1,807,622300Purchased Professional and Technical Services47,666400Purchased Property Services4,350		
Total Support Services - Students\$6,843,5502200 Support Services - Instructional Staff100 Personnel Services - Salaries100 Personnel Services - Salaries2,540,882200 Personnel Services - Employee Benefits1,807,622300 Purchased Professional and Technical Services47,666400 Purchased Property Services4,350	600 Supplies	
2200 Support Services - Instructional Staff100 Personnel Services - Salaries200 Personnel Services - Employee Benefits300 Purchased Professional and Technical Services400 Purchased Property Services400 Purchased Property Services		
100Personnel Services - Salaries2,540,882200Personnel Services - Employee Benefits1,807,622300Purchased Professional and Technical Services47,666400Purchased Property Services4,350	Total Support Services - Students	\$6,843,550
200 Personnel Services - Employee Benefits1,807,622300 Purchased Professional and Technical Services47,666400 Purchased Property Services4,350		
300 Purchased Professional and Technical Services47,666400 Purchased Property Services4,350		
400 Purchased Property Services 4,350		
	500 Other Purchased Services   Page 12	

LEA : 103026852 North Allegheny SD	
Printed 12/21/2022 4:20:27 PM	Page - 2 of 4
Description	<u>Amount</u>
600 Supplies	248,575
800 Other Objects	4,078
Total Support Services - Instructional Staff	\$4,672,888
2300 Support Services - Administration	
100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits	5,331,677
300 Purchased Professional and Technical Services	3,699,892 1,095,118
400 Purchased Property Services	10,700
500 Other Purchased Services	343,236
600 Supplies	277,201
800 Other Objects	363,592
Total Support Services - Administration	\$11,121,416
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,276,027
200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services	744,656
400 Purchased Professional and Technical Services	5,000 900
500 Other Purchased Services	900 200
600 Supplies	23,369
Total Support Services - Pupil Health	\$2,050,152
2500 Support Services - Business	
100 Personnel Services - Salaries	819,726
200 Personnel Services - Employee Benefits	661,345
300 Purchased Professional and Technical Services	23,300
400 Purchased Property Services 500 Other Purchased Services	402,000
600 Supplies	90,300 83,800
800 Other Objects	650
Total Support Services - Business	\$2,081,121
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	5,337,860
200 Personnel Services - Employee Benefits	3,802,318
300 Purchased Professional and Technical Services	427,500
400 Purchased Property Services	1,164,986
500 Other Purchased Services 600 Supplies	249,800 2,877,948
700 Property	2,877,948 170,000
800 Other Objects	800
Total Operation and Maintenance of Plant Services	\$14,031,212
2700 Student Transportation Services	
100 Personnel Services - Salaries	3,672,019
200 Personnel Services - Employee Benefits	2,372,165
300 Purchased Professional and Technical Services	116,300
400 Purchased Property Services 500 Other Purchased Services	28,400 3,398,400
Page 13	5,550,400

2023-2024 Freiminiary General Fund Budget	
LEA : 103026852 North Allegheny SD	
Printed 12/21/2022 4:20:27 PM	Page - 3 of 4
Description	Amount
600 Supplies	953,390
700 Property	100,000
800 Other Objects	500
Total Student Transportation Services	\$10,641,174
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits	2,026,013
300 Purchased Professional and Technical Services	1,516,415 337,760
400 Purchased Property Services	832,128
500 Other Purchased Services	112,300
600 Supplies	1,162,961
800 Other Objects	2,500
Total Support Services - Central	\$5,990,077
2900 Other Support Services	
500 Other Purchased Services	170,000
Total Other Support Services	\$170,000
Total Support Services	\$57,601,590
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	2,242,047
200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services	1,067,811
400 Purchased Professional and Technical Services	86,000 53,600
500 Other Purchased Services	212,250
600 Supplies	332,813
800 Other Objects	39,280
Total Student Activities	\$4,033,801
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	41,000
600 Supplies	550
Total Community Services	\$41,550
Total Operation of Non-Instructional Services	\$4,075,351
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	(5.000
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services 700 Property	500 50,000
Total Facilities Acquisition, Construction and Improvement Services	\$65,500
Total Facilities Acquisition, Construction and Improvement Services	\$65,500
5000 Other Expenditures and Financing Uses	· · · · · · · ·
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	6,708,490
900 Other Uses of Funds Page 14	11,560,232

2023-2024 Preliminary General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA : 103026852 North Allegheny SD	
Printed 12/21/2022 4:20:27 PM	Page - 4 of 4
Description	Amount
Total Debt Service / Other Expenditures and Financing Uses	\$18,268,722
5200 Interfund Transfers - Out	
900 Other Uses of Funds	2,000,000
Total Interfund Transfers - Out	\$2,000,000
Total Other Expenditures and Financing Uses	\$20,268,722
TOTAL EXPENDITURES	\$194,365,378

Schedule Of Cash A	nd Investments (CAIN)
Schedule Of Cash A	

2023-2024 Preliminary General Fund Budget	ninary General Fund Budget Schedule Of Cash And Investments (C		
LEA : 103026852 North Allegheny SD			
Printed 12/21/2022 4:20:31 PM		P	Page - 1 of 2
Cash and Short-Term Investments	06/30/2023 Estimate	06/30/2024 Projection	
General Fund	22,520,000	21,923,440	
Public Purpose (Expendable) Trust Fund			ļ
Other Comptroller-Approved Special Revenue Funds			ļ
Athletic / School-Sponsored Extra Curricular Activities Fund			
Capital Reserve Fund - § 690, §1850			ļ
Capital Reserve Fund - § 1431	4,700,000	6,548,000	
Other Capital Projects Fund	9,936,000	8,346,900	
Debt Service Fund			
Food Service / Cafeteria Operations Fund	800,000	900,000	
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			
Total Cash and Short-Term Investments	\$38,556,000	\$38,318,340	

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

2023-2024 Preliminary General Fund Budget		Schedule Of Cash And Investments (CAIN)
LEA : 103026852 North Allegheny SD		
Printed 12/21/2022 4:20:31 PM		Page - 2 of 2
Long-Term Investments	06/30/2023 Estimate	06/30/2024 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$38,556,000	\$38,318,340

## LEA : 103026852 North Allegheny SD

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Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
General Fund		
0510 Bonds Payable	131,020,000	122,150,000
0520 Extended-Term Financing Agreements Payable	7,659,758	5,983,023
0530 Lease Obligations		
0540 Accumulated Compensated Absences	4,200,000	4,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	47,000,000	48,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$189,879,758	\$180,633,023
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease 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 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 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

# LEA : 103026852 North Allegheny SD

Printed 12/21/2022 4:20:34 PM

#### Long-Term Indebtedness

0530 Lease 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 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 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 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 Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

Page - 2 of 6

06/30/2023 Estimate

06/30/2024 Projection

## LEA : 103026852 North Allegheny SD

Printed 12/21/2022 4:20:34 PM

## Long-Term Indebtedness

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 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 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 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 Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

# Total Private Purpose Trust Fund

Page - 3 of 6

## 06/30/2023 Estimate

06/30/2024 Projection

### LEA : 103026852 North Allegheny SD

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#### Long-Term Indebtedness

### **Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease 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 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 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 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

#### Page - 4 of 6

### 06/30/2023 Estimate

06/30/2024 Projection

2023-2024 Preliminary General Fund Budget		Schedule Of Indebtedness (DEBT)
LEA : 103026852 North Allegheny SD		
Printed 12/21/2022 4:20:34 PM		Page - 5 of 6
Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
0530 Lease 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	\$189,879,758	\$180,633,023

# LEA : 103026852 North Allegheny SD

Printed 12/21/2022 4:20:34 PM

Page -	6	of	6
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Short-Term Payables	06/30/2023 Estimate	06/30/2024 Projection
General Fund	25,000,000	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	57,000	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	\$25,772,000	\$28,755,000
TOTAL INDEBTEDNESS	\$215,651,758	\$209,388,023

2023-2024 Preliminary General Fund Budget	Fund Balance Summary (FBS)	
LEA : 103026852 North Allegheny SD		
Printed 12/21/2022 4:20:38 PM	Page - 1 of 1	
Account Description	Amounts	
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,203,089	
0840 Assigned Fund Balance	4,684,774	
0850 Unassigned Fund Balance	17,833,374	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$23,721,237	

## 5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$23,721,237