

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2024



President of the Board - Original Signature Required

6/27/2024
Date

Secretary of the Board - Original Signature Required

6-27-2024
Date

Chief School Administrator - Original Signature Required

6-27-2024
Date

Bethann Eyth

Contact Person

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Telephone

Extension

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2024-2025 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wilkinsburg Borough SD	COUNTY : Allegheny	AUN : 103029803
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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 2024-2025 (compared to 2023-2024)?

Yes

☒

No

☐

If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$34901532
Ending Unassigned Fund Balance	\$2757221
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.89%

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 07/02/2024
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DUE DATE: AUGUST 15, 2024

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET**

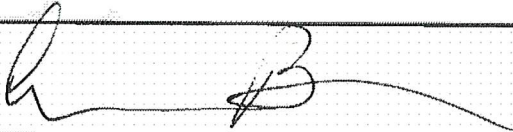
24 PS 6-687(a)(1)

(03/2006)

School District Name : Wilkinsburg Borough SD	County : Allegheny	AUN Number : 103029803
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/28/2024
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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 is projecting a surplus to add to fund balance at year end.
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 is projecting a fund balance at year end.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	We are assigning the balance to designated funds for PSERS rate increase, negotiated contract costs and health care premium costs

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	396,968	
0830 Committed Fund Balance		
0840 Assigned Fund Balance	4,432,619	
0850 Unassigned Fund Balance	2,757,221	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$7,189,840</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	12,798,857	
7000 Revenue from State Sources	20,532,493	
8000 Revenue from Federal Sources	1,480,779	
9000 Other Financing Sources	1,700	
Total Estimated Revenues And Other Financing Sources		<u>\$34,813,829</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$42,003,669</u>

LEA : 103029803 Wilkinsburg Borough SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,138,166
6113 Public Utility Realty Taxes	13,000
6114 Payments in Lieu of Current Taxes - State / Local	5,000
6140 Current Act 511 Taxes - Flat Rate Assessments	17,000
6150 Current Act 511 Taxes - Proportional Assessments	1,840,986
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,632,886
6500 Earnings on Investments	645,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	266,019
6910 Rentals	13,500
6920 Contributions and Donations from Private Sources	2,500
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	214,800
REVENUE FROM LOCAL SOURCES	\$12,798,857
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,897,652
7160 Tuition for Orphans Subsidy	67,000
7271 Special Education funds for School-Aged Pupils	1,634,456
7292 Pre-K Counts	1,140,000
7311 Pupil Transportation Subsidy	330,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	95,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,000
7340 State Property Tax Reduction Allocation	1,224,010
7505 Ready to Learn Block Grant	280,424
7810 State Share of Social Security and Medicare Taxes	291,531
7820 State Share of Retirement Contributions	1,539,420
REVENUE FROM STATE SOURCES	\$20,532,493
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,198,203
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	89,149
8516 Title III - Language Instruction for English Learners and Immigrant Students	2,137
8517 Title IV - 21st Century Schools	91,290
8752 ARP ESSER Summer Programs	60,000

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000
REVENUE FROM FEDERAL SOURCES	\$1,480,779
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	500
9500 Capital Contributions	1,200
OTHER FINANCING SOURCES	\$1,700
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	34,813,829

Act 1 Index (current): 7.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,138,166	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,224,010</u>	
Total Approx. Tax Revenue:	\$9,362,176	
Approx. Tax Levy for Tax Rate Calculation:	\$11,314,730	
	Allegheny	Total

2023-24 Data		
a. Assessed Value	\$426,671,589	\$426,671,589
b. Real Estate Mills	24.5000	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$483,864,238	\$483,864,238
d. Assessed Value	\$431,209,836	\$431,209,836
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$10,453,454	\$10,453,454
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$10,453,454	\$10,453,454
(f Total * g)		
i. Base Mills Subject to Index	24.5000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	80.65000%	80.65000%
k. Tax Levy Needed	\$11,314,730	\$11,314,730
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	26.2395	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,314,730	\$11,314,730
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$10,090,720
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,138,166
(n * Est. Pct. Collection)		

Act 1 Index (current): 7.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,138,166	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,224,010</u>	
Total Approx. Tax Revenue:	\$9,362,176	
Approx. Tax Levy for Tax Rate Calculation:	\$11,314,730	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	26.2395	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$11,314,730	\$11,314,730
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$19,591.61	
Number of Homestead/Farmstead Properties	2381	2381
Median Assessed Value of Homestead Properties		\$59,600

Act 1 Index (current): 7.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$8,138,166
Amount of Tax Relief for Homestead Exclusions	<u>\$1,224,010</u>
Total Approx. Tax Revenue:	\$9,362,176
Approx. Tax Levy for Tax Rate Calculation:	\$11,314,730
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,224,010	Lowering RE Tax Rate	\$0	\$1,224,010
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,224,010

2024-2025 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 103029803 Wilkinsburg Borough SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 7/2/2024 1:18:16 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Allegheny	431,209,836	26.2395	11,314,730			80.65000%	
Totals:	431,209,836		11,314,730	- 1,224,010	= 10,090,720	X 80.65000%	= 8,138,166
				Rate	Estimated Revenue		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	17,000	17,000
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments						17,000	17,000
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	1,597,416	1,597,416
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	243,570	243,570
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						1,840,986	1,840,986
Total Act 511, Current Taxes							1,857,986
Act 511 Tax Limit -->				483,864,238	X	12	5,806,371
				Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u> Allegheny <u>Current Act 511 Taxes – Flat Rate Assessments</u>	24.5000	26.2395	7.10%	Yes	7.1%				
6143	<u>Current Act 511 Local Services Taxes</u> <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.1%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		14,455,934
1200 Special Programs - Elementary / Secondary		7,114,076
1400 Other Instructional Programs - Elementary / Secondary		155,858
1500 Nonpublic School Programs		103,700
1800 Pre-Kindergarten		1,280,138
Total Instruction		\$23,109,706
2000 Support Services		
2100 Support Services - Students		1,183,612
2200 Support Services - Instructional Staff		1,421,199
2300 Support Services - Administration		1,252,957
2400 Support Services - Pupil Health		316,366
2500 Support Services - Business		539,042
2600 Operation and Maintenance of Plant Services		2,608,625
2700 Student Transportation Services		1,857,626
2800 Support Services - Central		511,900
2900 Other Support Services		11,900
Total Support Services		\$9,703,227
3000 Operation of Non-Instructional Services		
3300 Community Services		120,500
Total Operation of Non-Instructional Services		\$120,500
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		60,000
Total Facilities Acquisition, Construction and Improvement Services		\$60,000
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		1,874,742
5900 Budgetary Reserve		33,357
Total Other Expenditures and Financing Uses		\$1,908,099
Total Estimated Expenditures and Other Financing Uses		\$34,901,532

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,982,591
200 Personnel Services - Employee Benefits	2,071,133
300 Purchased Professional and Technical Services	54,210
500 Other Purchased Services	7,187,400
600 Supplies	147,600
700 Property	13,000
Total Regular Programs - Elementary / Secondary	\$14,455,934
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	723,880
200 Personnel Services - Employee Benefits	429,021
300 Purchased Professional and Technical Services	848,976
500 Other Purchased Services	5,078,799
600 Supplies	2,100
700 Property	20,000
800 Other Objects	11,300
Total Special Programs - Elementary / Secondary	\$7,114,076
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	70,000
500 Other Purchased Services	85,858
Total Other Instructional Programs - Elementary / Secondary	\$155,858
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	92,700
600 Supplies	11,000
Total Nonpublic School Programs	\$103,700
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	505,214
200 Personnel Services - Employee Benefits	391,434
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	10,900
600 Supplies	70,590
700 Property	5,000
800 Other Objects	290,000
Total Pre-Kindergarten	\$1,280,138
Total Instruction	\$23,109,706
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	504,509
200 Personnel Services - Employee Benefits	336,203
300 Purchased Professional and Technical Services	317,978
600 Supplies	9,222
800 Other Objects	15,700

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Description	Amount
Total Support Services - Students	\$1,183,612
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	754,337
200 Personnel Services - Employee Benefits	571,662
300 Purchased Professional and Technical Services	82,000
500 Other Purchased Services	4,500
600 Supplies	8,700
Total Support Services - Instructional Staff	\$1,421,199
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	713,871
200 Personnel Services - Employee Benefits	338,699
300 Purchased Professional and Technical Services	142,000
500 Other Purchased Services	27,487
600 Supplies	14,600
800 Other Objects	16,300
Total Support Services - Administration	\$1,252,957
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	90,860
200 Personnel Services - Employee Benefits	65,206
300 Purchased Professional and Technical Services	160,000
400 Purchased Property Services	300
Total Support Services - Pupil Health	\$316,366
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	265,938
200 Personnel Services - Employee Benefits	81,854
300 Purchased Professional and Technical Services	8,950
400 Purchased Property Services	72,930
500 Other Purchased Services	53,200
600 Supplies	38,000
800 Other Objects	18,170
Total Support Services - Business	\$539,042
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	796,067
200 Personnel Services - Employee Benefits	597,184
300 Purchased Professional and Technical Services	174,500
400 Purchased Property Services	374,100
500 Other Purchased Services	435,700
600 Supplies	230,544
800 Other Objects	530
Total Operation and Maintenance of Plant Services	\$2,608,625
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	37,000
200 Personnel Services - Employee Benefits	28,126
500 Other Purchased Services	1,788,500

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<u>Description</u>	<u>Amount</u>
600 Supplies	4,000
Total Student Transportation Services	\$1,857,626
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	44,242
200 Personnel Services - Employee Benefits	18,650
300 Purchased Professional and Technical Services	247,208
400 Purchased Property Services	13,000
500 Other Purchased Services	5,000
600 Supplies	163,800
700 Property	20,000
Total Support Services - Central	\$511,900
2900 <u>Other Support Services</u>	
500 Other Purchased Services	11,900
Total Other Support Services	\$11,900
Total Support Services	\$9,703,227
3000 <u>Operation of Non-Instructional Services</u>	
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	80,000
500 Other Purchased Services	38,000
800 Other Objects	2,500
Total Community Services	\$120,500
Total Operation of Non-Instructional Services	\$120,500
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	32,000
700 Property	28,000
Total Facilities Acquisition, Construction and Improvement Services	\$60,000
Total Facilities Acquisition, Construction and Improvement Services	\$60,000
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,219,742
900 Other Uses of Funds	655,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,874,742
5900 <u>Budgetary Reserve</u>	
800 Other Objects	33,357
Total Budgetary Reserve	\$33,357
Total Other Expenditures and Financing Uses	\$1,908,099
TOTAL EXPENDITURES	\$34,901,532

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<u>Cash and Short-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	8,500,000	3,000,000
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		
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 Cash and Short-Term Investments	\$8,500,000	\$3,000,000

<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$8,500,000	\$3,000,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund		
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

LEA : 103029803 Wilkinsburg Borough SD

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
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 and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness		

LEA : 103029803 Wilkinsburg Borough SD

<u>Short-Term Payables</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	25,900,000	40,900,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
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	\$25,900,000	\$40,900,000
TOTAL INDEBTEDNESS	\$25,900,000	\$40,900,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	396,968
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,344,916
0850 Unassigned Fund Balance	2,757,221
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,102,137
5900 Budgetary Reserve	33,357
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,532,462