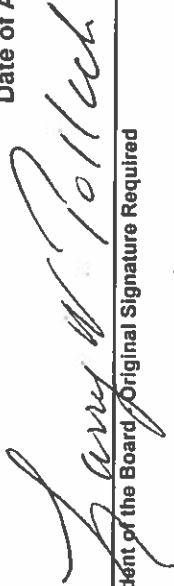


FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

06/16/20
Date



Secretary of the Board - Original Signature Required

06/16/20
Date



Chief School Administrator - Original Signature Required

6/16/20
Date

Hamsini Rajgopal

(724)274-5300 Extn :5101

Contact Person

Telephone Extension

hrajgopal@avsd.k12.pa.us

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2020-2021 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Allegheny Valley SD	COUNTY : Allegheny	AUN : 103020603
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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 or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
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 2020-2021 (compared to 2019-2020)?

Yes
No


If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$26602978
Ending Unassigned Fund Balance	\$2006727
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.5%

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 06/16/20
--	------------------

DUE DATE: AUGUST 15, 2020

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Allegheny Valley SD	County : Allegheny	AUN Number : 103020603
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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 5-20-20
---	------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2900, Object 100: \$14,210.00 Function 2900, Object 200: \$116,161.00	Object 200 includes healthcare costs of retirees
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.	Undesignated fund balance will be utilized for future needs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds held in reserve for future Capital Projects and improvements
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds held in reserve for future PSERS and Healthcare increases

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	18,688
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,226,256
0840 Assigned Fund Balance	8,700,000
0850 Unassigned Fund Balance	1,612,820
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$13,539,076</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	15,827,572
7000 Revenue from State Sources	6,318,057
8000 Revenue from Federal Sources	225,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$22,370,629</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$35,909,705</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	14,266,113
6113 Public Utility Realty Taxes	16,000
6140 Current Act 511 Taxes - Flat Rate Assessments	15,000
6150 Current Act 511 Taxes - Proportional Assessments	672,959
6400 Delinquencies on Taxes Levied / Assessed by the LEA	578,000
6500 Earnings on Investments	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	175,000
6910 Rentals	7,000
6920 Contributions and Donations from Private Sources	2,500
6990 Refunds and Other Miscellaneous Revenue	55,000
REVENUE FROM LOCAL SOURCES	\$15,827,572
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	2,575,048
7271 Special Education funds for School-Aged Pupils	722,114
7311 Pupil Transportation Subsidy	400,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	279,868
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,000
7340 State Property Tax Reduction Allocation	396,534
7505 Ready to Learn Block Grant	104,493
7506 PAsmart Grants	35,000
7810 State Share of Social Security and Medicare Taxes	320,000
7820 State Share of Retirement Contributions	1,475,000
REVENUE FROM STATE SOURCES	\$6,318,057
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	200,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	25,000
REVENUE FROM FEDERAL SOURCES	\$225,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	22,370,629

Act 1 Index (current): 2.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$14,266,113	
Amount of Tax Relief for Homestead Exclusions	<u>\$396,534</u>	
Total Approx. Tax Revenue:	\$14,662,647	
Approx. Tax Levy for Tax Rate Calculation:	\$15,719,964	
	Allegheny	Total

2019-20 Data		
a. Assessed Value	\$754,400,149	\$754,400,149
b. Real Estate Mills	20.8377	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$676,091,523	\$676,091,523
d. Assessed Value	\$754,400,149	\$754,400,149
e. Assessed Value of New Constr/ Renov	\$0	\$0

2019-20 Calculations		
f. 2019-20 Tax Levy	\$15,719,964	\$15,719,964
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$15,719,964	\$15,719,964
(f Total * g)		
i. Base Mills Subject to Index	20.8377	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.10000%	93.10000%
k. Tax Levy Needed	\$15,719,964	\$15,719,964
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	20.8377	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,719,964	\$15,719,964
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$15,323,430
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$14,266,113
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$14,266,113	
Amount of Tax Relief for Homestead Exclusions	<u>\$396,534</u>	
Total Approx. Tax Revenue:	\$14,662,647	
Approx. Tax Levy for Tax Rate Calculation:	\$15,719,964	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	21.3794	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,128,623	\$16,128,623
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	\$6,539.40	
Number of Homestead/Farmstead Properties	2910	2910
Median Assessed Value of Homestead Properties		\$99,000

Act 1 Index (current): 2.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$14,266,113
Amount of Tax Relief for Homestead Exclusions	<u>\$396,534</u>
Total Approx. Tax Revenue:	\$14,662,647
Approx. Tax Levy for Tax Rate Calculation:	\$15,719,964

Allegheny	Total
------------------	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$396,534	Lowering RE Tax Rate	\$0	\$396,534
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$396,534

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	754,400,149	20.8377	15,719,964			93.10000%	
Totals:	754,400,149		15,719,964	396,534	15,323,430	93.10000%	14,266,113

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	15,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes– Flat Rate Assessments			15,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	600,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	72,959
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes– Proportional Assessments			672,959
Total Act 511, Current Taxes			687,959
Act 511 Tax Limit -->		676,091,523	12
		Market Value	Mills
			8,113,098
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2019-20 (Rebalanced)	2020-21	Percent Change in Rate			2019-20 (Rebalanced)	2020-21	
6111	<u>Current Real Estate Taxes</u> Allegheny	20.8377	20.8377	0.00%	Yes	2.6%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.6%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.6%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.6%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,311,091
1200 Special Programs - Elementary / Secondary	3,126,936
1300 Vocational Education	250,000
1400 Other Instructional Programs - Elementary / Secondary	110,000
1500 Nonpublic School Programs	2,000
1800 Pre-Kindergarten	184,327
Total Instruction	\$11,984,354
2000 Support Services	
2100 Support Services - Students	570,403
2200 Support Services - Instructional Staff	728,700
2300 Support Services - Administration	1,672,719
2400 Support Services - Pupil Health	259,649
2500 Support Services - Business	456,877
2600 Operation and Maintenance of Plant Services	2,367,938
2700 Student Transportation Services	1,325,045
2800 Support Services - Central	549,243
2900 Other Support Services	150,371
Total Support Services	\$8,080,945
3000 Operation of Non-Instructional Services	
3200 Student Activities	669,735
3300 Community Services	22,700
Total Operation of Non-Instructional Services	\$692,435
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,311,744
5200 Interfund Transfers - Out	3,533,500
Total Other Expenditures and Financing Uses	\$5,845,244
Total Estimated Expenditures and Other Financing Uses	\$26,602,978

2020-2021 Final General Fund Budget

LEA : 103020603 Allegheny Valley SD

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Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,541,595
200 Personnel Services - Employee Benefits	3,054,175
300 Purchased Professional and Technical Services	157,254
400 Purchased Property Services	42,408
500 Other Purchased Services	299,500
600 Supplies	202,001
800 Other Objects	14,158
Total Regular Programs - Elementary / Secondary	\$8,311,091
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,188,866
200 Personnel Services - Employee Benefits	834,171
300 Purchased Professional and Technical Services	476,500
500 Other Purchased Services	605,125
600 Supplies	14,341
800 Other Objects	7,933
Total Special Programs - Elementary / Secondary	\$3,126,936
1300 <u>Vocational Education</u>	
500 Other Purchased Services	250,000
Total Vocational Education	\$250,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
500 Other Purchased Services	110,000
Total Other Instructional Programs - Elementary / Secondary	\$110,000
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	2,000
Total Nonpublic School Programs	\$2,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	112,483
200 Personnel Services - Employee Benefits	67,379
600 Supplies	4,465
Total Pre-Kindergarten	\$184,327
Total Instruction	\$11,984,354
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	328,941
200 Personnel Services - Employee Benefits	214,617
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	3,540
500 Other Purchased Services	6,350
600 Supplies	5,205
800 Other Objects	11,250
Total Support Services - Students	\$570,403

2020-2021 Final General Fund Budget

LEA : 103020603 Allegheny Valley SD

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	391,970
200 Personnel Services - Employee Benefits	217,550
300 Purchased Professional and Technical Services	24,050
400 Purchased Property Services	8,600
500 Other Purchased Services	1,000
600 Supplies	77,232
800 Other Objects	8,298
Total Support Services - Instructional Staff	\$728,700
2300 Support Services - Administration	
100 Personnel Services - Salaries	825,611
200 Personnel Services - Employee Benefits	540,068
300 Purchased Professional and Technical Services	142,000
400 Purchased Property Services	18,680
500 Other Purchased Services	45,731
600 Supplies	70,948
700 Property	1,000
800 Other Objects	28,681
Total Support Services - Administration	\$1,672,719
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	157,644
200 Personnel Services - Employee Benefits	80,905
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	2,600
600 Supplies	13,000
800 Other Objects	500
Total Support Services - Pupil Health	\$259,649
2500 Support Services - Business	
100 Personnel Services - Salaries	217,343
200 Personnel Services - Employee Benefits	157,024
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	22,640
500 Other Purchased Services	24,470
600 Supplies	11,810
800 Other Objects	3,590
Total Support Services - Business	\$456,877
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	818,543
200 Personnel Services - Employee Benefits	645,045
300 Purchased Professional and Technical Services	2,050
400 Purchased Property Services	316,100
500 Other Purchased Services	88,770
600 Supplies	478,370
700 Property	17,900
800 Other Objects	1,160

2020-2021 Final General Fund Budget

LEA : 103020603 Allegheny Valley SD

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Page - 3 of 4

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$2,367,938
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	33,761
200 Personnel Services - Employee Benefits	14,234
500 Other Purchased Services	1,276,850
600 Supplies	200
Total Student Transportation Services	\$1,325,045
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	175,222
200 Personnel Services - Employee Benefits	133,506
300 Purchased Professional and Technical Services	3,400
400 Purchased Property Services	161,780
500 Other Purchased Services	18,140
600 Supplies	54,600
800 Other Objects	2,595
Total Support Services - Central	\$549,243
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	14,210
200 Personnel Services - Employee Benefits	116,161
500 Other Purchased Services	20,000
Total Other Support Services	\$150,371
Total Support Services	\$8,080,945
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	372,264
200 Personnel Services - Employee Benefits	168,115
300 Purchased Professional and Technical Services	41,974
400 Purchased Property Services	5,730
500 Other Purchased Services	12,700
600 Supplies	51,172
800 Other Objects	17,780
Total Student Activities	\$669,735
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	500
600 Supplies	2,200
800 Other Objects	5,000
Total Community Services	\$22,700
Total Operation of Non-Instructional Services	\$692,435
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	956,744
900 Other Uses of Funds	1,355,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$2,311,744
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	3,533,500
Total Interfund Transfers - Out	\$3,533,500
Total Other Expenditures and Financing Uses	\$5,845,244
TOTAL EXPENDITURES	\$26,602,978

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	8,665,541	8,000,000
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	4,000,000	3,500,000
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	\$12,665,541	\$11,500,000

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund
Public Purpose (Expendable) Trust Fund
Other Comptroller-Approved Special Revenue Funds
Athletic / School-Sponsored Extra Curricular Activities Fund
Capital Reserve Fund - § 690, §1850
Capital Reserve Fund - § 1431
Other Capital Projects Fund
Debt Service Fund
Food Service / Cafeteria Operations Fund
Child Care Operations Fund
Other Enterprise Funds
Internal Service Fund
Private Purpose Trust Fund
Investment Trust Fund
Pension Trust Fund
Activity Fund
Other Agency Fund

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$12,665,541	\$11,500,000
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	33,662,435	31,397,490
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$33,662,435	\$31,397,490
---------------------------	---------------------	---------------------

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Public Purpose (Expendable) Trust Fund		
---	--	--

Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Other Comptroller-Approved Special Revenue Funds		
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Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2020-2021 Final General Fund Budget

LEA : 103020603 Allegheny Valley SD

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Page - 2 of 6

Long-Term Indebtedness**06/30/2020 Estimate****06/30/2021 Projection**

0530 Lease-Purchase Obligations
 0540 Accumulated Compensated Absences
 0550 Authority Lease Obligations
 0560 Other Post-Employment Benefits (OPEB)
 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850**Capital Reserve Fund - \$ 1431**

0510 Bonds Payable
 0520 Extended-Term Financing Agreements Payable
 0530 Lease-Purchase Obligations
 0540 Accumulated Compensated Absences
 0550 Authority Lease Obligations
 0560 Other Post-Employment Benefits (OPEB)
 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431**Other Capital Projects Fund**

0510 Bonds Payable
 0520 Extended-Term Financing Agreements Payable
 0530 Lease-Purchase Obligations
 0540 Accumulated Compensated Absences
 0550 Authority Lease Obligations
 0560 Other Post-Employment Benefits (OPEB)
 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund**Debt Service Fund**

0510 Bonds Payable
 0520 Extended-Term Financing Agreements Payable
 0530 Lease-Purchase Obligations
 0540 Accumulated Compensated Absences
 0550 Authority Lease Obligations
 0560 Other Post-Employment Benefits (OPEB)
 0599 Other Noncurrent Liabilities

Total Debt Service Fund**Food Service / Cafeteria Operations Fund**

0510 Bonds Payable
 0520 Extended-Term Financing Agreements Payable
 0530 Lease-Purchase Obligations
 0540 Accumulated Compensated Absences
 0550 Authority Lease Obligations

2020-2021 Final General Fund Budget

LEA : 103020603 Allegheny Valley SD

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Page - 3 of 6

Long-Term Indebtedness**06/30/2020 Estimate****06/30/2021 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

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

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$33,662,435	\$31,397,490

Short-Term Payables

06/30/2020 Estimate

06/30/2021 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$33,662,435	\$31,397,490
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Account Description	Amounts
0810 Nonspendable Fund Balance	18,688
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,500,000
0840 Assigned Fund Balance	3,800,000
0850 Unassigned Fund Balance	2,006,727
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,306,727

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,325,415
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