

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

06/22/21
Date



Secretary of the Board - Original Signature Required

06/22/21
Date



Chief School Administrator - Original Signature Required

06/22/21
Date

Hamsini Rajgopal

Contact Person

(724)274-5300 Extn :

Telephone Extension

hrajgopal@avsd.k12.pa.us

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2021-2022 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 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 2021-2022 (compared to 2020-2021)? Yes

No


If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$22873065
Ending Unassigned Fund Balance	\$1772644
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.74%

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 06/22/21
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DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 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 5/18/21
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

21-2022 Final General Fund Budget

A : 103020603 Allegheny Valley SD

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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: \$17,051.00 Function 2900, Object 200: \$117,459.00	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>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: \$17,051.00 Function 2900, Object 200: \$117,459.00	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	19,380
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,631,297
0840 Assigned Fund Balance	8,700,000
0850 Unassigned Fund Balance	1,631,508
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$14,962,805</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	15,783,613
7000 Revenue from State Sources	6,141,421
8000 Revenue from Federal Sources	648,031
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$22,573,065</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$37,535,870</u>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	14,230,230
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	7,000
6140 Current Act 511 Taxes - Flat Rate Assessments	15,000
6150 Current Act 511 Taxes - Proportional Assessments	840,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	453,000
6500 Earnings on Investments	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	145,000
6910 Rentals	7,000
6920 Contributions and Donations from Private Sources	2,500
6990 Refunds and Other Miscellaneous Revenue	57,883

REVENUE FROM LOCAL SOURCES \$15,783,613**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	2,575,048
7112 Basic Education Funding-Social Security	320,000
7271 Special Education funds for School-Aged Pupils	722,714
7311 Pupil Transportation Subsidy	300,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	259,881
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,000
7340 State Property Tax Reduction Allocation	399,285
7505 Ready to Learn Block Grant	104,493
7820 State Share of Retirement Contributions	1,450,000

REVENUE FROM STATE SOURCES \$6,141,421**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	207,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	25,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	16,031
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	400,000

REVENUE FROM FEDERAL SOURCES \$648,031**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 22,573,065**

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:		\$14,230,230
Amount of Tax Relief for Homestead Exclusions		<u>\$399,285</u>
Total Approx. Tax Revenue:		\$14,629,515
Approx. Tax Levy for Tax Rate Calculation:		\$15,722,026
	Allegheny	Total

2020-21 Data		
a. Assessed Value	\$754,400,149	\$754,400,149
b. Real Estate Mills	20.8377	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$681,817,883	\$681,817,883
d. Assessed Value	\$754,499,109	\$754,499,109
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020-21 Calculations		
f. 2020-21 Tax Levy	\$15,719,964	\$15,719,964
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 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	92.87000%	92.87000%
k. Tax Levy Needed	\$15,722,026	\$15,722,026
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	20.8377	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,722,026	\$15,722,026
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$15,322,741
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$14,230,230
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$14,230,230	
Amount of Tax Relief for Homestead Exclusions	<u>\$399,285</u>	
Total Approx. Tax Revenue:	\$14,629,515	
Approx. Tax Levy for Tax Rate Calculation:	\$15,722,026	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	21.4628	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,193,663	\$16,193,663
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	\$6,619.00	
Number of Homestead/Farmstead Properties	2895	2895
Median Assessed Value of Homestead Properties		\$99,300

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$14,230,230
Amount of Tax Relief for Homestead Exclusions	<u>\$399,285</u>
Total Approx. Tax Revenue:	\$14,629,515
Approx. Tax Levy for Tax Rate Calculation:	\$15,722,026

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$399,285	Lowering RE Tax Rate	\$0	\$399,285
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$399,285

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	754,499,109	20.8377	15,722,026			92.87000%	
Totals:	754,499,109		15,722,026	399,285	15,322,741	92.87000%	14,230,230

	<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 15,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes– Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	730,000	730,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	110,000	110,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes– Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes– Proportional Assessments 840,000 840,000

Total Act 511, Current Taxes 855,000

Act 511 Tax Limit -->	681,817,883	12	8,181,815
	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
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Allegheny	20.8377	20.8377	0.00%	Yes	3.0%				
	<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	3.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,953,261
1200 Special Programs - Elementary / Secondary	3,130,314
1300 Vocational Education	250,000
1400 Other Instructional Programs - Elementary / Secondary	92,000
1500 Nonpublic School Programs	2,000
1800 Pre-Kindergarten	184,963
Total Instruction	\$11,612,538
2000 Support Services	
2100 Support Services - Students	620,948
2200 Support Services - Instructional Staff	813,870
2300 Support Services - Administration	1,659,871
2400 Support Services - Pupil Health	264,211
2500 Support Services - Business	472,008
2600 Operation and Maintenance of Plant Services	2,357,499
2700 Student Transportation Services	1,318,222
2800 Support Services - Central	575,661
2900 Other Support Services	154,510
Total Support Services	\$8,236,800
3000 Operation of Non-Instructional Services	
3200 Student Activities	598,683
3300 Community Services	22,700
Total Operation of Non-Instructional Services	\$621,383
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,367,344
5200 Interfund Transfers - Out	35,000
Total Other Expenditures and Financing Uses	\$2,402,344
Total Estimated Expenditures and Other Financing Uses	\$22,873,065

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,347,368
200 Personnel Services - Employee Benefits	2,951,665
300 Purchased Professional and Technical Services	157,254
400 Purchased Property Services	38,908
500 Other Purchased Services	216,795
600 Supplies	215,519
700 Property	14,133
800 Other Objects	11,619
Total Regular Programs - Elementary / Secondary	\$7,953,261
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,220,015
200 Personnel Services - Employee Benefits	848,630
300 Purchased Professional and Technical Services	418,907
500 Other Purchased Services	623,800
600 Supplies	16,827
800 Other Objects	2,135
Total Special Programs - Elementary / Secondary	\$3,130,314
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	92,000
Total Other Instructional Programs - Elementary / Secondary	\$92,000
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	115,333
200 Personnel Services - Employee Benefits	69,430
600 Supplies	200
Total Pre-Kindergarten	\$184,963
Total Instruction	\$11,612,538
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	320,412
200 Personnel Services - Employee Benefits	238,938
300 Purchased Professional and Technical Services	40,500
400 Purchased Property Services	3,540
500 Other Purchased Services	5,925
600 Supplies	5,594
800 Other Objects	6,039

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$620,948
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	422,368
200 Personnel Services - Employee Benefits	234,294
300 Purchased Professional and Technical Services	27,050
400 Purchased Property Services	8,600
500 Other Purchased Services	1,000
600 Supplies	112,260
700 Property	8,298
Total Support Services - Instructional Staff	\$813,870
2300 Support Services - Administration	
100 Personnel Services - Salaries	820,725
200 Personnel Services - Employee Benefits	527,339
300 Purchased Professional and Technical Services	142,000
400 Purchased Property Services	23,180
500 Other Purchased Services	44,031
600 Supplies	74,808
700 Property	1,000
800 Other Objects	26,788
Total Support Services - Administration	\$1,659,871
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	162,723
200 Personnel Services - Employee Benefits	82,188
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	2,600
600 Supplies	11,200
800 Other Objects	500
Total Support Services - Pupil Health	\$264,211
2500 Support Services - Business	
100 Personnel Services - Salaries	222,502
200 Personnel Services - Employee Benefits	167,036
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	22,640
500 Other Purchased Services	24,470
600 Supplies	11,770
800 Other Objects	3,590
Total Support Services - Business	\$472,008
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	846,962
200 Personnel Services - Employee Benefits	643,407
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	307,950
500 Other Purchased Services	89,770
600 Supplies	456,750
700 Property	3,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	4,660
Total Operation and Maintenance of Plant Services	\$2,357,499
2700 Student Transportation Services	
100 Personnel Services - Salaries	33,761
200 Personnel Services - Employee Benefits	14,261
500 Other Purchased Services	1,268,000
600 Supplies	2,200
Total Student Transportation Services	\$1,318,222
2800 Support Services - Central	
100 Personnel Services - Salaries	177,203
200 Personnel Services - Employee Benefits	136,583
300 Purchased Professional and Technical Services	3,400
400 Purchased Property Services	174,780
500 Other Purchased Services	17,200
600 Supplies	60,800
700 Property	3,100
800 Other Objects	2,595
Total Support Services - Central	\$575,661
2900 Other Support Services	
100 Personnel Services - Salaries	17,051
200 Personnel Services - Employee Benefits	117,459
500 Other Purchased Services	20,000
Total Other Support Services	\$154,510
Total Support Services	\$8,236,800
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	333,896
200 Personnel Services - Employee Benefits	146,986
300 Purchased Professional and Technical Services	48,157
400 Purchased Property Services	5,730
500 Other Purchased Services	12,700
600 Supplies	36,144
800 Other Objects	15,070
Total Student Activities	\$598,683
3300 Community Services	
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	\$621,383
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	

<u>Description</u>	<u>Amount</u>
800 Other Objects	917,344
900 Other Uses of Funds	1,450,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,367,344
5200 Interfund Transfers - Out	
900 Other Uses of Funds	35,000
Total Interfund Transfers - Out	\$35,000
Total Other Expenditures and Financing Uses	\$2,402,344
TOTAL EXPENDITURES	\$22,873,065

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	14,023,597	9,900,597
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	1,716,778	5,016,778
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	\$15,740,375	\$14,917,375

Long-Term Investments

06/30/2021 Estimate

06/30/2022 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

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$15,740,375	\$14,917,375
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	28,125,000	26,470,540
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	\$28,125,000	\$26,470,540
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Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

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

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		

2021-2022 Final General Fund Budget

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Long-Term Indebtedness**06/30/2021 Estimate****06/30/2022 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

2021-2022 Final General Fund Budget

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Long-Term Indebtedness**06/30/2021 Estimate****06/30/2022 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

06/30/2021 Estimate

06/30/2022 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>06/30/2021 Estimate</u>	<u>06/30/2022 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	\$28,125,000	\$26,470,540

Short-Term Payables

06/30/2021 Estimate

06/30/2022 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	\$28,125,000	\$26,470,540
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Account Description	Amounts
0810 Nonspendable Fund Balance	19,380
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,658,653
0840 Assigned Fund Balance	6,231,508
0850 Unassigned Fund Balance	1,772,644
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,662,805

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,682,185
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