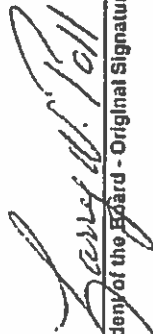


FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/19/2017



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



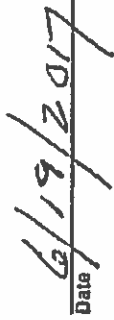
Chief School Administrator - Original Signature Required

Peter J Camarda

Contact Person

pcamarda@avsdweb.org

Email Address


Date


Date


Date

(724)274-5300 Extn

Telephone Extension

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2017-2018 GENERAL FUND BUDGET**

24 PS 6-888

(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 2017-2018 (compared to 2016-2017)?

If yes, see information below taken from the 2017-2018 General Fund Budget


Total Budgeted Expenditures	\$22083477
Ending Unassigned Fund Balance	\$1699787
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.7%

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 6/19/17
---	------------------------

DUE DATE: AUGUST 15, 2017

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$120,588.92 C x 2%: \$0.00</p>	<p>Dollar amount has no variation. \$133.86 homestead exclusion for 2,960 homesteads distributes \$396,225 in tax relief. Gaming revenue to the District is \$396,038. District provides \$187 above Gaming revenue in tax relief.</p>
5330	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2900, Object 100: \$4,336.00 Function 2900, Object 200: \$133,085.00</p>	<p>Post retirement health care costs are recorded here.</p>
8080	<p>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.</p>	<p>Undesignated fund balance will be utilized for future needs.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Fund balance assigned for retirement, healthcare, capital projects and swaption stabilization.</p>

<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	8,812	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	8,500,000	
0850 Unassigned Fund Balance	1,699,787	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$8,199,787</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	15,750,672	
7000 Revenue from State Sources	6,097,805	
8000 Revenue from Federal Sources	235,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$22,083,477</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$30,283,264</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,707,624
6113 Public Utility Realty Taxes	17,808
6114 Payments in Lieu of Current Taxes - State / Local	14,641
6140 Current Act 511 Taxes - Flat Rate Assessments	33,478
6150 Current Act 511 Taxes - Proportional Assessments	1,202,525
6400 Delinquencies on Taxes Levied / Assessed by the LEA	578,232
6500 Earnings on Investments	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	115,000
6910 Rentals	7,204
6990 Refunds and Other Miscellaneous Revenue	44,162
REVENUE FROM LOCAL SOURCES	\$15,750,672
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	2,476,176
7271 Special Education funds for School-Aged Pupils	689,448
7311 Pupil Transportation Subsidy	278,086
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	299,933
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,732
7360 Safe Schools	20,000
7505 Ready to Learn Block Grant	104,493
7598 Revenue for the Support of Public Schools	396,038
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	28,072
7810 State Share of Social Security and Medicare Taxes	332,450
7820 State Share of Retirement Contributions	1,454,377
REVENUE FROM STATE SOURCES	\$6,097,805
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	165,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	20,000
REVENUE FROM FEDERAL SOURCES	\$235,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	22,083,477

2017-2018 Final General Fund Budget
 AUN: 103020603 Allegheny Valley SD
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Real Estate Tax Rate (RETR) Report
 Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code
 Page - 1 of 3

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$13,707,624	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$13,707,624	
Approx. Tax Levy for Tax Rate Calculation:	\$14,898,854	
	Allegheny	Total
2016-17 Data		
a. Assessed Value	\$732,115,922	\$732,115,922
b. Real Estate Mills	20.3494	
i. 2017-18 Data		
c. 2015 STEB Market Value	\$627,475,824	\$627,475,824
d. Assessed Value	\$732,152,022	\$732,152,022
e. Assessed Value of New Constr/ Renov	\$0	\$0
2016-17 Calculations		
f. 2016-17 Tax Levy	\$14,898,120	\$14,898,120
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.000000%	100.000000%
ii. h. Rebalanced 2016-17 Tax Levy		
(f Total * g)	\$14,898,120	\$14,898,120
i. Base Mills Subject to Index	20.3494	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.00455%	92.00455%
k. Tax Levy Needed	\$14,898,854	\$14,898,854
(Approx. Tax Levy * g)		
l. 2017-18 Real Estate Tax Rate		
(k / d * 1000)	20.3494	
iii. m. Tax Levy Generated by Mills		
(l / 1000 * d)	\$14,898,854	\$14,898,854
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,898,854
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,707,624
(n * Est. Pct. Collection)		

2017-2018 Final General Fund Budget

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Real Estate Tax Rate (RETR) Report
 Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code
 Page - 2 of 3

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$13,707,624
 Amount of Tax Relief for Homestead Exclusions \$0
 Total Approx. Tax Revenue: \$13,707,624
 Approx. Tax Levy for Tax Rate Calculation: \$14,898,854

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index ($l \cdot (1 + \text{Index})$)	20.8581	
q. Mills In Excess of Index (if $l > p$, $l - p$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 \cdot d$)	\$15,271,300	\$15,271,300
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 ($l \cdot \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$2,002.00	
Number of Homestead/Farmstead Properties	2960	2960
Median Assessed Value of Homestead Properties		\$98,350

2017-2018 Final General Fund Budget

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Real Estate Tax Rate (RETR) Report

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Page - 3 of 3

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$13,707,624
Amount of Tax Relief for Homestead Exclusions	\$0
Total Approx. Tax Revenue:	\$13,707,624
Approx. Tax Levy for Tax Rate Calculation:	\$14,898,654

Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$396,038	\$396,038
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$396,038

CODE

6111 Current Real Estate Taxes

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	732,152,022	20.3494	14,898,854			92.00455%	
Totals:	732,152,022		14,898,854	0 =	14,898,854 X	92.00455% =	13,707,624

	Rate			Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00			0
6140 Current Act 511 Taxes – Flat Rate Assessments	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	33,476	33,476
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			33,476	33,476
6150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,049,566	1,049,566
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	152,959	152,959
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			1,202,625	1,202,625
Total Act 511, Current Taxes				1,236,001
Act 511 Tax Limit -->		627,475,824 X	12	7,529,710
		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
		2016-17 (Rebalanced)	2017-18				2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u> Allegheny	20.3494	20.3494	0.00%	Yes	2.5%				
	<u>Current Act 511 Taxes - Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.5%				
	<u>Current Act 511 Taxes - Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,267,358
1200 Special Programs - Elementary / Secondary	2,797,741
1300 Vocational Education	308,686
1400 Other Instructional Programs - Elementary / Secondary	82,000
Total Instruction	\$11,455,785
2000 Support Services	
2100 Support Services - Students	431,582
2200 Support Services - Instructional Staff	777,875
2300 Support Services - Administration	1,661,971
2400 Support Services - Pupil Health	202,557
2500 Support Services - Business	421,372
2600 Operation and Maintenance of Plant Services	2,468,948
2700 Student Transportation Services	1,081,241
2800 Support Services - Central	549,963
2900 Other Support Services	159,098
Total Support Services	\$7,764,607
3000 Operation of Non-Instructional Services	
3200 Student Activities	652,866
3300 Community Services	30,000
Total Operation of Non-Instructional Services	\$682,866
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,152,219
5200 Interfund Transfers - Out	38,000
Total Other Expenditures and Financing Uses	\$2,190,219
Total Estimated Expenditures and Other Financing Uses	\$22,083,477

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,595,373
200 Personnel Services - Employee Benefits	2,910,201
300 Purchased Professional and Technical Services	199,717
400 Purchased Property Services	35,360
500 Other Purchased Services	122,900
600 Supplies	210,652
700 Property	184,113
800 Other Objects	9,042
Total Regular Programs - Elementary / Secondary	\$8,287,358
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,215,380
200 Personnel Services - Employee Benefits	770,426
300 Purchased Professional and Technical Services	409,981
500 Other Purchased Services	393,574
600 Supplies	13,810
700 Property	500
800 Other Objects	4,070
Total Special Programs - Elementary / Secondary	\$2,797,741
1300 Vocational Education	
500 Other Purchased Services	308,686
Total Vocational Education	\$308,686
1400 Other Instructional Programs - Elementary / Secondary	
500 Other Purchased Services	82,000
Total Other Instructional Programs - Elementary / Secondary	\$82,000
Total Instruction	\$11,465,785
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	235,068
200 Personnel Services - Employee Benefits	139,247
300 Purchased Professional and Technical Services	36,200
400 Purchased Property Services	3,234
500 Other Purchased Services	6,750
600 Supplies	9,356
700 Property	692
800 Other Objects	1,035
Total Support Services - Students	\$431,582
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	388,677
200 Personnel Services - Employee Benefits	201,290
300 Purchased Professional and Technical Services	43,100
500 Other Purchased Services	1,000
600 Supplies	143,808

<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$777,875
2300 Support Services - Administration	
100 Personnel Services - Salaries	808,138
200 Personnel Services - Employee Benefits	539,314
300 Purchased Professional and Technical Services	172,329
400 Purchased Property Services	20,078
500 Other Purchased Services	45,950
600 Supplies	40,364
800 Other Objects	35,800
Total Support Services - Administration	\$1,861,971
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	121,305
200 Personnel Services - Employee Benefits	57,904
300 Purchased Professional and Technical Services	14,000
500 Other Purchased Services	500
600 Supplies	5,848
700 Property	3,000
Total Support Services - Pupil Health	\$202,657
2500 Support Services - Business	
100 Personnel Services - Salaries	198,039
200 Personnel Services - Employee Benefits	154,122
300 Purchased Professional and Technical Services	21,750
400 Purchased Property Services	7,481
500 Other Purchased Services	24,500
600 Supplies	11,500
700 Property	2,000
800 Other Objects	2,000
Total Support Services - Business	\$421,372
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	842,080
200 Personnel Services - Employee Benefits	598,626
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	329,620
500 Other Purchased Services	85,700
600 Supplies	522,822
700 Property	84,600
Total Operation and Maintenance of Plant Services	\$2,468,948
2700 Student Transportation Services	
100 Personnel Services - Salaries	23,599
200 Personnel Services - Employee Benefits	9,491
500 Other Purchased Services	1,047,151
600 Supplies	1,000
Total Student Transportation Services	\$1,081,241
2800 Support Services - Central	

Description	Amount
100 Personnel Services - Salaries	187,875
200 Personnel Services - Employee Benefits	136,356
300 Purchased Professional and Technical Services	87,900
400 Purchased Property Services	89,933
500 Other Purchased Services	31,600
600 Supplies	11,964
700 Property	24,535
Total Support Services - Central	\$549,963
2900 Other Support Services	
100 Personnel Services - Salaries	4,338
200 Personnel Services - Employee Benefits	133,085
500 Other Purchased Services	21,677
Total Other Support Services	\$159,088
Total Support Services	\$7,764,807
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	331,120
200 Personnel Services - Employee Benefits	141,972
300 Purchased Professional and Technical Services	36,075
400 Purchased Property Services	4,000
500 Other Purchased Services	56,828
600 Supplies	48,721
700 Property	21,650
800 Other Objects	12,500
Total Student Activities	\$652,866
3300 Community Services	
300 Purchased Professional and Technical Services	25,000
800 Other Objects	5,000
Total Community Services	\$30,000
Total Operation of Non-Instructional Services	\$682,866
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,097,219
900 Other Uses of Funds	1,055,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,152,219
5200 Interfund Transfers - Out	
900 Other Uses of Funds	38,000
Total Interfund Transfers - Out	\$38,000
Total Other Expenditures and Financing Uses	\$2,190,219
TOTAL EXPENDITURES	\$22,083,477

2017-2018 Final General Fund Budget

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Schedule Of Cash And Investments (CAIN)

Cash and Short-Term Investments

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	14,063,000	14,063,000
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	4,200,000	4,200,000
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	\$18,263,000	\$18,263,000

Long-Term Investments

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 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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Schedule Of Cash And Investments (CAIN)

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Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$18,263,000

\$18,263,000

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General 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 General Fund

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

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

Capital Reserve Fund - § 890, §1850

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

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 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

Long-Term Indebtedness

08/30/2017 Estimate

08/30/2018 Projection

0580 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

0580 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

0580 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

0580 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

0580 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 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
- 0580 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

- 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

2017-2018 Final General Fund Budget
 LEA : 103020803 Allegheny Valley SD
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Schedule Of Indebtedness (DEBT)

<u>Short-Term Payables</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	27,549,088	25,700,288
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 890, \$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	\$27,549,088	\$25,700,288
TOTAL INDEBTEDNESS	\$27,549,088	\$25,700,288

Account Description	Amounts
0810 Nonspendable Fund Balance	8,812
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,500,000
0850 Unassigned Fund Balance	1,699,787
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,199,787

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve **\$8,208,699**

