

FINAL GENERAL FUND BUDGET

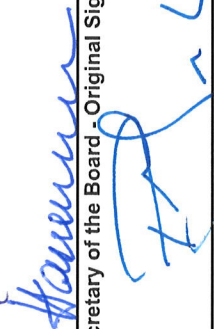
Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required

Chief School Administrator - Original Signature Required

Hamsini Rajgopal

Contact Person

hrajgopal@avsd.k12.pa.us

Email Address

6/21/2022

Date

6/21/2022

Date

6/21/22

Date

(724)274-5300

Telephone

Extn :

Extension

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 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 2022-2023 (compared to 2021-2022)?

Yes ☐

No ☒

yes, see information below, taken from the 2022-2023 General Fund Budget.


Total Budgeted Expenditures	\$23808722
Ending Unassigned Fund Balance	\$1861749
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.81%

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 6/23/22
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 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 <i>Gary W. Pollock</i>	DATE 05/17/22
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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>
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: \$117,516.00	Retiree healthcare costs
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 used 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 are 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 are held in reserve for future retirement and healthcare increases

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	5,945	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	8,145,332	
0840 Assigned Fund Balance	8,700,000	
0850 Unassigned Fund Balance	47,687	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$16,893,019</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	16,625,174	
7000 Revenue from State Sources	6,398,548	
8000 Revenue from Federal Sources	785,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$23,808,722</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$40,701,741</u>

LEA : 103020603 Allegheny Valley SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	14,705,403
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	25,000
6150 Current Act 511 Taxes - Proportional Assessments	1,175,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	455,771
6500 Earnings on Investments	5,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	170,000
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	1,000
6990 Refunds and Other Miscellaneous Revenue	60,000
REVENUE FROM LOCAL SOURCES	\$16,625,174
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	320,000
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	501,412
7360 Safe Schools	35,000
7505 Ready to Learn Block Grant	104,493
7820 State Share of Retirement Contributions	1,550,000
REVENUE FROM STATE SOURCES	\$6,398,548
REVENUE FROM FEDERAL SOURCES	
8513 IDEA, Section 619	6,000
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
8517 NCLB, Title IV - 21st Century Schools	5,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	542,000
REVENUE FROM FEDERAL SOURCES	\$785,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,808,722

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$14,705,403	
Amount of Tax Relief for Homestead Exclusions	<u>\$501,412</u>	
Total Approx. Tax Revenue:	\$15,206,815	
Approx. Tax Levy for Tax Rate Calculation:	\$15,841,112	
	Allegheny	Total

2021-22 Data		
a. Assessed Value	\$754,499,109	\$754,499,109
b. Real Estate Mills	20.8377	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$693,672,147	\$693,672,147
d. Assessed Value	\$760,214,050	\$760,214,050
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$15,722,026	\$15,722,026
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$15,722,026	\$15,722,026
(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	95.86500%	95.86500%
k. Tax Levy Needed	\$15,841,112	\$15,841,112
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	20.8377	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,841,112	\$15,841,112
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$15,339,700
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$14,705,403
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$14,705,403	
Amount of Tax Relief for Homestead Exclusions	<u>\$501,412</u>	
Total Approx. Tax Revenue:	\$15,206,815	
Approx. Tax Levy for Tax Rate Calculation:	\$15,841,112	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	21.5461	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,379,648	\$16,379,648
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	\$8,401.79	
Number of Homestead/Farmstead Properties	2864	2864
Median Assessed Value of Homestead Properties		\$100,000

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$14,705,403
Amount of Tax Relief for Homestead Exclusions	<u>\$501,412</u>
Total Approx. Tax Revenue:	\$15,206,815
Approx. Tax Levy for Tax Rate Calculation:	\$15,841,112
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$501,412	Lowering RE Tax Rate	\$0	\$501,412
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$501,412

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 103020603 Allegheny Valley SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/27/2022 8:28:11 AM				Page - 1 of 1			
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	760,214,050	20.8377	15,841,112			95.86500%	
Totals:	760,214,050		15,841,112	- 501,412	= 15,339,700	X 95.86500%	= 14,705,403
				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	25,000	25,000
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						25,000	25,000
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%	1,000,000	1,000,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	175,000	175,000
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						1,175,000	1,175,000
Total Act 511, Current Taxes							1,200,000
Act 511 Tax Limit -->				693,672,147	X	12	8,324,066
				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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Allegheny	20.8377	20.8377	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,309,441
1200 Special Programs - Elementary / Secondary	3,293,001
1300 Vocational Education	250,000
1400 Other Instructional Programs - Elementary / Secondary	92,000
1500 Nonpublic School Programs	2,000
1800 Pre-Kindergarten	189,056
Total Instruction	\$12,135,498
2000 Support Services	
2100 Support Services - Students	656,574
2200 Support Services - Instructional Staff	832,867
2300 Support Services - Administration	1,701,835
2400 Support Services - Pupil Health	270,627
2500 Support Services - Business	478,149
2600 Operation and Maintenance of Plant Services	2,586,044
2700 Student Transportation Services	1,349,437
2800 Support Services - Central	591,974
2900 Other Support Services	155,567
Total Support Services	\$8,623,074
3000 Operation of Non-Instructional Services	
3200 Student Activities	665,670
3300 Community Services	23,430
Total Operation of Non-Instructional Services	\$689,100
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,326,050
5200 Interfund Transfers - Out	35,000
Total Other Expenditures and Financing Uses	\$2,361,050
Total Estimated Expenditures and Other Financing Uses	\$23,808,722

LEA : 103020603 Allegheny Valley SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,504,131
200 Personnel Services - Employee Benefits	3,135,836
300 Purchased Professional and Technical Services	121,554
400 Purchased Property Services	31,838
500 Other Purchased Services	204,795
600 Supplies	288,442
700 Property	13,195
800 Other Objects	9,650
Total Regular Programs - Elementary / Secondary	\$8,309,441
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,212,233
200 Personnel Services - Employee Benefits	894,316
300 Purchased Professional and Technical Services	419,407
500 Other Purchased Services	747,875
600 Supplies	17,250
800 Other Objects	1,920
Total Special Programs - Elementary / Secondary	\$3,293,001
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	116,889
200 Personnel Services - Employee Benefits	71,967
600 Supplies	200
Total Pre-Kindergarten	\$189,056
Total Instruction	\$12,135,498
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	338,811
200 Personnel Services - Employee Benefits	253,703
300 Purchased Professional and Technical Services	40,500
400 Purchased Property Services	4,740
500 Other Purchased Services	5,775
600 Supplies	6,411
800 Other Objects	6,634

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Description	Amount
Total Support Services - Students	\$656,574
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	432,853
200 Personnel Services - Employee Benefits	243,909
300 Purchased Professional and Technical Services	27,050
400 Purchased Property Services	11,266
500 Other Purchased Services	1,000
600 Supplies	108,491
800 Other Objects	8,298
Total Support Services - Instructional Staff	\$832,867
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	819,994
200 Personnel Services - Employee Benefits	559,230
300 Purchased Professional and Technical Services	152,000
400 Purchased Property Services	20,260
500 Other Purchased Services	52,431
600 Supplies	70,846
700 Property	1,000
800 Other Objects	26,074
Total Support Services - Administration	\$1,701,835
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	168,912
200 Personnel Services - Employee Benefits	84,515
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	1,300
600 Supplies	10,700
800 Other Objects	200
Total Support Services - Pupil Health	\$270,627
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	229,732
200 Personnel Services - Employee Benefits	164,347
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	22,640
500 Other Purchased Services	25,570
600 Supplies	12,270
800 Other Objects	3,590
Total Support Services - Business	\$478,149
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	892,438
200 Personnel Services - Employee Benefits	723,026
300 Purchased Professional and Technical Services	6,100
400 Purchased Property Services	350,682
500 Other Purchased Services	117,070
600 Supplies	468,068
700 Property	24,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	4,660
Total Operation and Maintenance of Plant Services	\$2,586,044
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	29,149
200 Personnel Services - Employee Benefits	12,508
500 Other Purchased Services	1,305,080
600 Supplies	2,700
Total Student Transportation Services	\$1,349,437
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	179,842
200 Personnel Services - Employee Benefits	142,957
300 Purchased Professional and Technical Services	7,900
400 Purchased Property Services	174,780
500 Other Purchased Services	20,000
600 Supplies	60,800
700 Property	3,100
800 Other Objects	2,595
Total Support Services - Central	\$591,974
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	17,051
200 Personnel Services - Employee Benefits	117,516
500 Other Purchased Services	21,000
Total Other Support Services	\$155,567
Total Support Services	\$8,623,074
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	348,896
200 Personnel Services - Employee Benefits	179,869
300 Purchased Professional and Technical Services	44,989
400 Purchased Property Services	6,230
500 Other Purchased Services	13,700
600 Supplies	37,821
700 Property	23,595
800 Other Objects	10,570
Total Student Activities	\$665,670
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	500
600 Supplies	2,930
800 Other Objects	5,000
Total Community Services	\$23,430
Total Operation of Non-Instructional Services	\$689,100
5000 Other Expenditures and Financing Uses	

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<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	766,050
900 Other Uses of Funds	1,560,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,326,050
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	35,000
Total Interfund Transfers - Out	\$35,000
Total Other Expenditures and Financing Uses	\$2,361,050
TOTAL EXPENDITURES	\$23,808,722

LEA : 103020603 Allegheny Valley SD

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 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 Cash and Short-Term Investments		

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	18,635,000	18,635,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	555,261	455,261
Capital Reserve Fund - § 1431	5,662,537	5,462,537
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	142,911	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

LEA : 103020603 Allegheny Valley SD

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$24,995,709	\$24,652,798
TOTAL CASH AND INVESTMENTS	\$24,995,709	\$24,652,798

LEA : 103020603 Allegheny Valley SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	24,764,188	27,838,842
0520 Extended-Term Financing Agreements Payable	149,550	
0530 Lease-Purchase Obligations	76,475	
0540 Accumulated Compensated Absences	273,158	
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,971,764	
0599 Other Noncurrent Liabilities		
Total General Fund	\$28,235,135	\$27,838,842
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 - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
LEA : 103020603 Allegheny Valley SD			
Printed 6/27/2022 8:28:16 AM		Page - 5 of 6	
<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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	\$28,235,135	\$27,838,842	

LEA : 103020603 Allegheny Valley SD

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$28,235,135	\$27,838,842

Account Description	Amounts
0810 Nonspendable Fund Balance	5,945
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,631,270
0840 Assigned Fund Balance	8,400,000
0850 Unassigned Fund Balance	1,861,749
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$16,893,019
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,898,964