

# FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2021



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Emily E Foust

Contact Person

emmyf@acvsd.org

Email Address



Date



Date



Date

(724)659-5820

Telephone

Extn : 1106

Extension

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2021-2022 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Allegheny-Clarion Valley SD	COUNTY : Clarion	AUN : 106160303
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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	\$16488817
Ending Unassigned Fund Balance	\$608298
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.68%

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 06/17/2021
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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-Clarion Valley SD	County : Clarion	AUN Number : 106160303
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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 5/17/21
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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>
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.	This portion of the fund balance, which is appropriate for expenditures not legally or otherwise segregated for a specific or tentative future use, projected for the close of the school year for which a school district's budget was adopted.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This portion of the fund balance represents management's intended use of resources and should be supported by planned actions, and approved by the administration and school board to control future resources.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	200,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,585,173
0850 Unassigned Fund Balance	1,553,692
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,138,865</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	4,380,973
7000 Revenue from State Sources	9,659,848
8000 Revenue from Federal Sources	1,048,828
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$15,089,649</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$18,228,514</u></b>

LEA : 106160303 Allegheny-Clarion Valley SD

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	3,147,056
6113 Public Utility Realty Taxes	4,080
6114 Payments in Lieu of Current Taxes - State / Local	98
6120 Current Per Capita Taxes, Section 679	14,070
6140 Current Act 511 Taxes - Flat Rate Assessments	14,070
6150 Current Act 511 Taxes - Proportional Assessments	570,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	393,000
6500 Earnings on Investments	27,035
6700 Revenues from LEA Activities	12,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	186,864
6920 Contributions and Donations from Private Sources	100
6960 Services Provided Other Local Governmental Units / LEAs	8,000
6990 Refunds and Other Miscellaneous Revenue	3,800

**REVENUE FROM LOCAL SOURCES \$4,380,973****REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	5,941,858
7112 Basic Education Funding-Social Security	237,338
7160 Tuition for Orphans Subsidy	32,000
7271 Special Education funds for School-Aged Pupils	687,345
7311 Pupil Transportation Subsidy	927,733
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,015
7330 Health Services (Medical, Dental, Nurse, Act 25)	12,000
7340 State Property Tax Reduction Allocation	279,808
7505 Ready to Learn Block Grant	151,489
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	129,686
7820 State Share of Retirement Contributions	1,245,576

**REVENUE FROM STATE SOURCES \$9,659,848****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	211,517
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	27,116
8517 NCLB, Title IV - 21st Century Schools	15,902
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	766,293
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	18,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,048,828</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>15,089,649</b>
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Act 1 Index (current): 4.1%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$3,147,900

Amount of Tax Relief for Homestead Exclusions \$280,416

Total Approx. Tax Revenue: \$3,428,316

Approx. Tax Levy for Tax Rate Calculation: \$3,778,083

	Armstrong	Butler	Clarion	Venango	Total
<b>2020-21 Data</b>					
a. Assessed Value	\$9,707,735	\$7,372,685	\$19,101,858	\$130,557,700	\$166,739,978
b. Real Estate Mills	32.1600	66.9300	54.6400	13.6400	
<b>I. 2021-22 Data</b>					
c. 2019 STEB Market Value	\$25,684,564	\$40,741,153	\$85,664,542	\$145,765,195	\$297,855,454
d. Assessed Value	\$9,778,840	\$7,370,634	\$19,201,950	\$132,393,350	\$168,744,774
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0	\$0
<b>2020-21 Calculations</b>					
f. 2020-21 Tax Levy	\$312,201	\$493,454	\$1,043,726	\$1,780,807	\$3,630,188
(a * b)					
<b>2021-22 Calculations</b>					
g. Percent of Total Market Value	8.62316%	13.67816%	28.76044%	48.93823%	100.00000%
<b>II.</b>					
h. Rebalanced 2020-21 Tax Levy	\$313,037	\$496,543	\$1,044,058	\$1,776,550	\$3,630,188
(f Total * g)					
i. Base Mills Subject to Index	32.2461	67.3490	54.6574	13.6400	
(h / a * 1000) if no reassessment					
(h / (d-e) * 1000) if reassessment					
<b>Calculation of Tax Rates and Levies Generated</b>					
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%	90.00000%	90.00000%	89.99999%
k. Tax Levy Needed	\$325,790	\$516,772	\$1,086,593	\$1,848,927	\$3,778,082
(Approx. Tax Levy * g)					
<b>I. 2021-22 Real Estate Tax Rate</b>					
(k / d * 1000)	<b>33.3100</b>	<b>70.1100</b>	<b>56.5800</b>	<b>13.9600</b>	
<b>III.</b>					
m. Tax Levy Generated by Mills	\$325,733	\$516,755	\$1,086,446	\$1,848,211	\$3,777,145
(l / 1000 * d)					
n. Tax Levy minus Tax Relief for Homestead Exclusions					\$3,496,729
(m - Amount of Tax Relief for Homestead Exclusions)					
o. Net Tax Revenue Generated By Mills					\$3,147,056
(n * Est. Pct. Collection)					

Act 1 Index (current): 4.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$3,147,900

Amount of Tax Relief for Homestead Exclusions

\$280,416

Total Approx. Tax Revenue:

\$3,428,316

Approx. Tax Levy for Tax Rate Calculation:

\$3,778,083

	Armstrong	Butler	Clarion	Venango	Total
<b>Index Maximums</b>					
p. Maximum Mills Based On Index (i * (1 + Index))	33.5681	70.1103	56.8983	14.1992	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$328,257	\$516,757	\$1,092,558	\$1,879,880	\$3,817,452
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$5,491.00	\$2,609.00	\$3,233.00	\$13,103.00	
Number of Homestead/Farmstead Properties	188	165	585	595	1533
Median Assessed Value of Homestead Properties					\$68,341

Act 1 Index (current): 4.1%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$3,147,900

Amount of Tax Relief for Homestead Exclusions \$280,416

Total Approx. Tax Revenue: \$3,428,316

Approx. Tax Levy for Tax Rate Calculation: \$3,778,083

	Armstrong	Butler	Clarion	Venango	Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$279,808	Lowering RE Tax Rate	\$0	\$279,808
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$608			\$608
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$280,416</b>

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>
Armstrong	9,778,840	33.3100	325,733			90.00000%	
Butler	7,370,634	70.1100	516,755			90.00000%	
Clarion	19,201,950	56.5800	1,086,446			90.00000%	
Venango	132,393,350	13.9600	1,848,211			90.00000%	
<b>Totals:</b>	<b>168,744,774</b>		<b>3,777,145</b>	<b>- 280,416 =</b>	<b>3,496,729 X</b>	<b>89.99999% =</b>	<b>3,147,056</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		14,070
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	\$5.00	\$0.00	14,070
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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
<b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>			<b>14,070</b>
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	1.000%	0.000%	510,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	60,000
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
<b>Total Current Act 511 Taxes-- Proportional Assessments</b>			<b>570,000</b>
<b>Total Act 511, Current Taxes</b>			<b>584,070</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>297,855,454 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>3,574,265</b>
			<b>(511 Limit)</b>

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>									
	Armstrong	32.2461	33.3100	3.30%	Yes	4.1%				
	Butler	67.3490	70.1100	4.10%	Yes	4.1%				
	Clarion	54.6574	56.5800	3.52%	Yes	4.1%				
	Venango	13.6400	13.9600	2.35%	Yes	4.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	6,818,000
1200 Special Programs - Elementary / Secondary	2,128,528
1300 Vocational Education	713,243
1400 Other Instructional Programs - Elementary / Secondary	6,304
<b>Total Instruction</b>	<b>\$9,666,075</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	635,714
2200 Support Services - Instructional Staff	569,348
2300 Support Services - Administration	866,980
2400 Support Services - Pupil Health	236,433
2500 Support Services - Business	233,075
2600 Operation and Maintenance of Plant Services	1,613,248
2700 Student Transportation Services	1,150,746
2900 Other Support Services	11,766
<b>Total Support Services</b>	<b>\$5,317,310</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	385,210
3300 Community Services	2,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$387,710</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	587,955
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$587,955</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	529,767
<b>Total Other Expenditures and Financing Uses</b>	<b>\$529,767</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$16,488,817</b>

## 2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,273,251
200 Personnel Services - Employee Benefits	2,424,394
300 Purchased Professional and Technical Services	70,650
400 Purchased Property Services	47,300
500 Other Purchased Services	744,440
600 Supplies	248,815
700 Property	9,150
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$6,818,000</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	563,035
200 Personnel Services - Employee Benefits	485,533
300 Purchased Professional and Technical Services	886,199
500 Other Purchased Services	181,681
600 Supplies	12,080
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,128,528</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	197,102
200 Personnel Services - Employee Benefits	163,641
300 Purchased Professional and Technical Services	250
500 Other Purchased Services	340,281
600 Supplies	11,969
<b>Total Vocational Education</b>	<b>\$713,243</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,000
200 Personnel Services - Employee Benefits	1,704
500 Other Purchased Services	600
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$6,304</b>
<b>Total Instruction</b>	<b>\$9,666,075</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	322,859
200 Personnel Services - Employee Benefits	240,678
300 Purchased Professional and Technical Services	59,700
400 Purchased Property Services	185
500 Other Purchased Services	3,000
600 Supplies	8,922
800 Other Objects	370
<b>Total Support Services - Students</b>	<b>\$635,714</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	252,382
200 Personnel Services - Employee Benefits	213,943
300 Purchased Professional and Technical Services	25,339

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	4,295
500 Other Purchased Services	4,650
600 Supplies	68,739
<b>Total Support Services - Instructional Staff</b>	<b>\$569,348</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	442,644
200 Personnel Services - Employee Benefits	318,261
300 Purchased Professional and Technical Services	52,067
400 Purchased Property Services	1,315
500 Other Purchased Services	11,985
600 Supplies	29,308
800 Other Objects	11,400
<b>Total Support Services - Administration</b>	<b>\$866,980</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	125,050
200 Personnel Services - Employee Benefits	104,596
300 Purchased Professional and Technical Services	2,225
400 Purchased Property Services	50
500 Other Purchased Services	400
600 Supplies	3,912
800 Other Objects	200
<b>Total Support Services - Pupil Health</b>	<b>\$236,433</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	96,577
200 Personnel Services - Employee Benefits	82,270
300 Purchased Professional and Technical Services	33,693
400 Purchased Property Services	1,500
500 Other Purchased Services	13,535
600 Supplies	5,500
<b>Total Support Services - Business</b>	<b>\$233,075</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	620,192
200 Personnel Services - Employee Benefits	530,608
400 Purchased Property Services	75,000
500 Other Purchased Services	67,120
600 Supplies	254,328
700 Property	66,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,613,248</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	27,191
200 Personnel Services - Employee Benefits	19,584
500 Other Purchased Services	1,100,971
600 Supplies	3,000
<b>Total Student Transportation Services</b>	<b>\$1,150,746</b>

<u>Description</u>	<u>Amount</u>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	11,766
<b>Total Other Support Services</b>	<b>\$11,766</b>
<b>Total Support Services</b>	<b>\$5,317,310</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	144,930
200 Personnel Services - Employee Benefits	51,302
300 Purchased Professional and Technical Services	42,910
400 Purchased Property Services	3,799
500 Other Purchased Services	50,720
600 Supplies	64,158
700 Property	9,241
800 Other Objects	18,150
<b>Total Student Activities</b>	<b>\$385,210</b>
<b>3300 Community Services</b>	
600 Supplies	2,500
<b>Total Community Services</b>	<b>\$2,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$387,710</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
400 Purchased Property Services	587,955
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$587,955</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$587,955</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	529,767
<b>Total Interfund Transfers - Out</b>	<b>\$529,767</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$529,767</b>
<b>TOTAL EXPENDITURES</b>	<b>\$16,488,817</b>

**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	3,700,000	2,200,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	3,500	3,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,017	1,018
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	4,000	4,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	57,200	47,000
Pension Trust Fund		
Activity Fund	71,000	68,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$3,836,717</b>	<b>\$2,323,018</b>

**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	913,376	932,462
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		

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
<b>Total Long-Term Investments</b>	<b>\$913,376</b>	<b>\$932,462</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$4,750,093</b>	<b>\$3,255,480</b>

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**General Fund**

0510 Bonds Payable	3,308,600	2,836,125
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	208,350	189,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,159,000	3,200,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$6,675,950</b>	<b>\$6,225,125</b>
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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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - § 690, §1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**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

**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$6,675,950</b>	<b>\$6,225,125</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$6,675,950</b>	<b>\$6,225,125</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	200,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,131,399
0850 Unassigned Fund Balance	608,298
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$1,739,697</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$1,939,697</b>
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