

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/18/2018




President of the Board - Original Signature Required

6/26/18
Date



Secretary of the Board - Original Signature Required

06/26/18
Date



Chief School Administrator - Original Signature Required

Date

Hamsini Rajgopal

(724)274-5300 Extn :

Contact Person

Telephone

Extension

rajgopalh@avsd.k12.pa.us

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2018-2019 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT: Allegheny Valley SD	COUNTY: Allegheny
AUN: 103020603	

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 2018-2019 (compared to 2017-2018)?

Yes No

If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$227,4599
Ending Unassigned Fund Balance	\$175,2775
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 6/26/18
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DUE DATE AUGUST 15, 2018

IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

DUE DATE:

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-15-18
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I hereby certify that the above information is accurate and complete.

Section 587(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.

School District Name : Allegheny Valley SD	County : Allegheny	AUN Number : 103020503
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(03/2006)

24 PS 8-607(a)(1)

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET

Val Number	Description	Justification
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: \$17,052.00 Function 2900, Object 200: \$119,669.00	Object 200 includes the 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.
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, and Capital improvements

ITEM AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance	13,903
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,750,709
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,752,775

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$9,503,484

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	16,182,314
7000 Revenue from State Sources	6,316,749
8000 Revenue from Federal Sources	275,536
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources

\$22,774,599

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$32,278,083

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	14,107,175
6113 Public Utility Reality Taxes	15,940
6114 Payments in Lieu of Current Taxes - State / Local	13,600
6140 Current Act 511 Taxes - Flat Rate Assessments	33,476
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	150,000
6910 Rentals	7,204
6990 Refunds and Other Miscellaneous Revenue	44,162
	\$16,182,314
REVENUE FROM LOCAL SOURCES	
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	2,542,880
7271 Special Education funds for School-Aged Pupils	706,146
7311 Pupil Transportation Subsidy	278,086
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	344,666
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	396,445
7360 Safe Schools	20,000
7505 Ready to Learn Block Grant	104,493
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	64,535
7810 State Share of Social Security and Medicare Taxes	332,056
7820 State Share of Retirement Contributions	1,507,442
	\$6,316,749
REVENUE FROM STATE SOURCES	
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	207,113
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	31,129
8517 NCLB, Title IV - 21st Century Schools	17,294
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	20,000
	\$275,536
REVENUE FROM FEDERAL SOURCES	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	22,774,599

Act 1 Index (current): 2.4%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$14,107,175
 Amount of Tax Relief for Homestead Exclusions \$396,445
 Total Approx. Tax Revenue: \$14,503,620
 Approx. Tax Levy for Tax Rate Calculation: \$15,565,450
 Allegheny

Total

2017-18 Data

a. Assessed Value	\$732,152,022	\$732,152,022
b. Real Estate Mills	20.3494	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$642,541,973	\$642,541,973
d. Assessed Value	\$746,985,049	\$746,985,049
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations

f. 2017-18 Tax Levy	\$14,898,854	\$14,898,854
(a * b)		

2018-19 Calculations

g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2017-18 Tax Levy	\$14,898,854	\$14,898,854

II. (f Total * g)

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	93.000000%	93.000000%
k. Tax Levy Needed	\$15,565,450	\$15,565,450
(Approx. Tax Levy * g)		

I. 2018-19 Real Estate Tax Rate

(k / d * 1000)	20.8377	
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III. m. Tax Levy Generated by Mills

(l / 1000 * d)	\$15,565,450	\$15,565,450
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n. Tax Levy minus Tax Relief for Homestead Exclusions

(m - Amount of Tax Relief for Homestead Exclusions)	\$15,169,005	\$15,169,005
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o. Net Tax Revenue Generated By Mills

(n * Est. Pct. Collection)	\$14,107,175	\$14,107,175
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Act 1 Index (current): 2.4%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$14,107,175
 Amount of Tax Relief for Homestead Exclusions \$396,445
 Total Approx. Tax Revenue: \$14,503,620
 Approx. Tax Levy for Tax Rate Calculation: \$15,565,450

Rate
 Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	20.8377	
q. Mills In Excess of Index (if $l > p$), ($l - p$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$15,565,450	\$15,565,450
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$6,442.73	
Number of Homestead/Farmstead Properties	2953	2953
Median Assessed Value of Homestead Properties		\$98,400

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$14,107,175

Amount of Tax Relief for Homestead Exclusions \$396,445

Total Approx. Tax Revenue: \$14,503,620

Approx. Tax Levy for Tax Rate Calculation: \$15,565,450

Total

Allegheny

State Property Tax Reduction Allocation used for: Homestead Exclusions	Lowering RE Tax Rate	
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0
Amount of Tax Relief from State/Local Sources	\$396,445	\$396,445

CODE

6111	Current Real Estate Taxes			Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Allegheny	746,985,049	20.8377	15,565,450	396,445	15,169,005 X	93.000000%	14,107,175
Totals:	746,985,049	20.8377	15,565,450	396,445	15,169,005 X	93.000000%	14,107,175
6120	Current Per Capita Taxes, Section 679			Rate			Estimated Revenue
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					1,202,525	1,202,525
	Total Act 511, Current Taxes			Act 511 Tax Limit -->	642,541,973 X	12	7,710,504
				Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in: 2017-18 (Rebalanced)	2018-19	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2017-18 (Rebalanced)	2018-19	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u> Allegheny	20.3494	20.8377	2.40%	Yes	2.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,498,786
1200 Special Programs - Elementary / Secondary	2,855,342
1300 Vocational Education	309,082
1400 Other Instructional Programs - Elementary / Secondary	92,000
1500 Nonpublic School Programs	2,700
Total Instruction	\$11,757,910
2000 Support Services	
2100 Support Services - Students	575,787
2200 Support Services - Instructional Staff	850,376
2300 Support Services - Administration	1,683,167
2400 Support Services - Pupil Health	230,044
2500 Support Services - Business	437,365
2600 Operation and Maintenance of Plant Services	2,556,459
2700 Student Transportation Services	1,095,926
2800 Support Services - Central	515,403
2900 Other Support Services	158,398
Total Support Services	\$8,102,925
3000 Operation of Non-Instructional Services	
3200 Student Activities	707,345
3300 Community Services	32,100
Total Operation of Non-Instructional Services	\$739,445
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,165,819
5200 Interfund Transfers - Out	8,500
Total Other Expenditures and Financing Uses	\$2,174,319
Total Estimated Expenditures and Other Financing Uses	\$22,774,599

Description	Amount
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,724,778
200 Personnel Services - Employee Benefits	3,062,977
300 Purchased Professional and Technical Services	233,413
400 Purchased Property Services	33,559
500 Other Purchased Services	189,902
600 Supplies	214,694
700 Property	25,231
800 Other Objects	14,232
Total Regular Programs - Elementary / Secondary	\$8,498,786
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,109,285
200 Personnel Services - Employee Benefits	691,744
300 Purchased Professional and Technical Services	607,706
500 Other Purchased Services	412,404
600 Supplies	20,053
700 Property	3,240
800 Other Objects	10,910
Total Special Programs - Elementary / Secondary	\$2,855,342
1300 <u>Vocational Education</u>	
500 Other Purchased Services	309,082
Total Vocational Education	\$309,082
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	2,700
Total Nonpublic School Programs	\$2,700
Total Instruction	\$11,757,910
2000 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	302,496
200 Personnel Services - Employee Benefits	188,585
300 Purchased Professional and Technical Services	61,155
400 Purchased Property Services	3,234
500 Other Purchased Services	6,600
600 Supplies	11,870
700 Property	692
800 Other Objects	1,155
Total Support Services - Students	\$575,787
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	468,737

Description	Amount
200 Personnel Services - Employee Benefits	257,124
300 Purchased Professional and Technical Services	45,600
400 Purchased Property Services	5,840
500 Other Purchased Services	1,000
600 Supplies	70,075
800 Other Objects	2,000
Total Support Services - Instructional Staff	\$850,376
2300 Support Services - Administration	
100 Personnel Services - Salaries	819,428
200 Personnel Services - Employee Benefits	542,412
300 Purchased Professional and Technical Services	168,300
400 Purchased Property Services	20,078
500 Other Purchased Services	41,250
600 Supplies	53,899
800 Other Objects	37,800
Total Support Services - Administration	\$1,683,167
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	133,836
200 Personnel Services - Employee Benefits	70,434
300 Purchased Professional and Technical Services	14,000
500 Other Purchased Services	500
600 Supplies	8,274
700 Property	3,000
Total Support Services - Pupil Health	\$230,044
2500 Support Services - Business	
100 Personnel Services - Salaries	211,661
200 Personnel Services - Employee Benefits	146,743
300 Purchased Professional and Technical Services	21,500
400 Purchased Property Services	17,461
500 Other Purchased Services	24,500
600 Supplies	11,500
700 Property	2,000
800 Other Objects	2,000
Total Support Services - Business	\$437,365
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	908,574
200 Personnel Services - Employee Benefits	660,405
300 Purchased Professional and Technical Services	16,100
400 Purchased Property Services	311,044
500 Other Purchased Services	86,000
600 Supplies	530,266
700 Property	43,400
800 Other Objects	670
Total Operation and Maintenance of Plant Services	\$2,556,459
2700 Student Transportation Services	

Description	Amount
100 Personnel Services - Salaries	33,761
200 Personnel Services - Employee Benefits	14,114
500 Other Purchased Services	1,047,151
600 Supplies	900
Total Student Transportation Services	\$1,095,926
2800 Support Services - Central	
100 Personnel Services - Salaries	179,117
200 Personnel Services - Employee Benefits	132,389
300 Purchased Professional and Technical Services	101,160
400 Purchased Property Services	61,512
500 Other Purchased Services	31,100
600 Supplies	10,125
Total Support Services - Central	\$515,403
2900 Other Support Services	
100 Personnel Services - Salaries	17,052
200 Personnel Services - Employee Benefits	119,669
500 Other Purchased Services	21,677
Total Other Support Services	\$158,398
Total Support Services	\$6,102,925
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	366,534
200 Personnel Services - Employee Benefits	162,201
300 Purchased Professional and Technical Services	37,843
400 Purchased Property Services	4,000
500 Other Purchased Services	56,828
600 Supplies	65,789
700 Property	1,650
800 Other Objects	12,500
Total Student Activities	\$707,345
3300 Community Services	
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	100
600 Supplies	2,000
800 Other Objects	5,000
Total Community Services	\$32,100
Total Operation of Non-Instructional Services	\$739,445
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,055,819
900 Other Uses of Funds	1,110,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,165,819
5200 Interfund Transfers - Out	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	8,500
Total Interfund Transfers - Out	\$8,500
Total Other Expenditures and Financing Uses	\$2,174,319
TOTAL EXPENDITURES	\$22,774,599

Cash and Short-Term Investments

General Fund	06/30/2018 Estimate	06/30/2019 Projection
Public Purpose (Expendable) Trust Fund	14,870,709	10,870,709
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	4,258,000	4,258,000
Capital Reserve Fund - \$ 1431	3,000,000	
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	\$22,128,709	\$15,128,709

Long-Term Investments

General Fund	06/30/2018 Estimate	06/30/2019 Projection
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		

06/30/2018 Estimate 06/30/2019 Projection

Long-Term Investments		
Permanent Fund		
Total Long-Term Investments	\$22,128,709	\$15,128,709
TOTAL CASH AND INVESTMENTS		

Long-Term Indebtedness	06/30/2018 Estimate	06/30/2019 Projection
General Fund		
0510 Bonds Payable	37,985,672	35,861,603
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	257,726	257,726
0599 Other Noncurrent Liabilities		
Total General Fund	\$38,243,398	\$36,119,329

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		

06/30/2018 Estimate

06/30/2019 Projection

Long-Term Indebtedness

- 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

06/30/2018 Estimate 06/30/2019 Projection

Long-Term Indebtedness

- 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

06/30/2018 Estimate 06/30/2019 Projection

Long-Term Indebtedness

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

2018-2019 Final General Fund Budget
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	06/30/2018 Estimate	06/30/2019 Projection
Long-Term Indebtedness		
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	\$38,243,398	\$36,119,329

06/30/2018 Estimate 06/30/2019 Projection

Short-Term Payables

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	\$38,243,398	\$36,119,329
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Account Description	Amounts
0810 Nonspendable Fund Balance	13,903
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,750,709
0850 Unassigned Fund Balance	1,752,775
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,503,484

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,517,387
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