LEA Name: Allegheny-Clarion Valley SD

Class: 3

AUN Number: 106160303

County: Clarion

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

	6-20-24 Date	Date Date	Date Date	(724)659-5820 Extn: Telephone Extension	,
General Fund Budget Approval Date of Adoption of the General Fund Budget: 06/20/2024	President of the Board - Original Signature Required	Secretary of the Board - Original Signature Réquired	Chief School Administrator - Original Signature Required	Andrea Stewart Contact Person	andrea.stewart@acvsd.org Email Address

CERTIFICATION OF USE OF PDE-2028

FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

AUN Number: 106160303 County: Clarion Allegheny-Clarion Valley SD School District Name:

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

Page 2

DATE

DUE DATE:

IMMEDIATELY FØLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

2024-2025 Final General Fund Budget

LEA: 106160303 Allegheny-Clarion Valley SD Printed 6/11/2024 11:34:36 AM

Justification	Health Technician paid hourly but has all district paid family benefits.		This portion of the fund balance, which is appropriable 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.	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>Description</u>	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.	Function 2400, Object 100: \$91,591.00 Function 2400, Object 200: \$100,301.00	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.	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.
Val Number	5280		8080	8160

Budget
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General
Final
24-2025
-

LEA: 106160303 Allegheny-Clarion Valley SD

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AMOUNTS

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

TEM

0810 Nonspendable Fund Balance

200,000

213,311 1,612,463

0830 Committed Fund Balance

0820 Restricted Fund Balance

0850 Unassigned Fund Balance

0840 Assigned Fund Balance

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

\$1,825,774

Estimated Revenues And Other Financing Sources

6,240,015 12,587,414 296,488 8000 Revenue from Federal Sources 6000 Revenue from Local Sources 7000 Revenue from State Sources Page 4

Total Estimated Revenues And Other Financing Sources 9000 Other Financing Sources

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

\$20,949,691

\$19,123,917

	Amount	3,543,808	4,000	86	14,060	14,060	580,000	252,000	26,650	9,500	214,039	200	1,578,500	3,100	\$6,240,015	6 321 033	280.740	2,000	2,353,086	786,671	775,000	21,000	10,400	415,013	117,790	151,489	139,692	1,210,500	\$12,587,414	16,550	175,998	21,935	14,505 Page 5
Printed 6/ 1 1/2024 11:34:39 Aw		REVENUE FROM LOCAL SOURCES 6111 Current Real Estate Taxes	6113 Public Utility Realty Taxes	6114 Payments in Lieu of Current Taxes - State / Local	6120 Current Per Capita Taxes, Section 679	6140 Current Act 511 Taxes - Flat Rate Assessments	6150 Current Act 511 Taxes - Proportional Assessments	6400 Delinquencies on Taxes Levied / Assessed by the LEA	6500 Earnings on Investments	6700 Revenues from LEA Activities	6910 Rentals	6920 Contributions and Donations from Private Sources	6960 Services Provided Other Local Governmental Units / LEAs	6990 Refunds and Other Miscellaneous Revenue	REVENUE FROM LOCAL SOURCES	REVENUE FROM STATE SOURCES 7111 Rasin Eduration Eunding-Formula	7112 Basin Efuncation Funding-Social Security	7160 Tuition for Orphans Subsidy	7220 Vocational Education	7271 Special Education funds for School-Aged Pupils	7311 Pupil Transportation Subsidy	7312 Nonpublic and Charter School Pupil Transportation Subsidy	7330 Health Services (Medical, Dental, Nurse, Act 25)	7340 State Property Tax Reduction Allocation	7360 Safe Schools	7505 Ready to Learn Block Grant	7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	7820 State Share of Retirement Contributions	REVENUE FROM STATE SOURCES	REVENUE FROM FEDERAL SOURCES 8320 Energy Conservation Grants - TA and ECM	8514 Title I - Improving the Academic Achievement of the Disadvantaged	8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	8517 Title IV - 21st Century Schools

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2024-2025

LEA: 106160303 Allegheny-Clarion Valley SD Printed 6/11/2024 11:34:39 AM

Amount		000'09	1	006,7		\$296,488	19,123,917
	REVENUE FROM FEDERAL SOURCES	8810 School-Based Access Medicaid Reimbursement Program (SBAP)	Reimbursements (Access)	8820 Medical Assistance Reimbursement for Administrative Claiming	(Quarterly) Program	REVENUE FROM FEDERAL SOURCES	TOTAL ESTIMATED REVENUES AND OTHER SOURCES

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

AUN: 106160303 Allegheny-Clarion Valley SD

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sase of the collection: \$3.960.013 Calculation: \$4.44,422 Butter Clarion Venange \$9.960.375 \$7.682,149 \$19,760.757 \$142,822.320 \$3.4200 78.900 53.600 14.8800 ue \$25,416.026 \$52,582.883 \$75,994.080 \$174,222.186 \$10,024,332 \$7,716.379 \$19,904.47 \$14,2800 v Constit Remov \$332,542 \$613,804 \$1,059,177 \$2,105,196 ex \$332,542 \$613,804 \$1,069,177 \$2,105,196 \$2,105,176 ex \$334,200 86.1420 \$3,600 15,3827 \$2,102,715 sessesment at Levies Generated 88,000000% 88,000000% 88,00000% \$3,600 by Milis \$34,005 \$711,833 \$1,028,722 \$2,387,475 y Milis \$34,005 \$711,836 \$1,028,722 \$2,357,475	Calculation Method: Number of Decimals For Tax Rate Calculation: Approx. Tax Revenue from RE Taxes: Amount of Tax Relief for Homestead Exclusions	Revenue 2 \$3,545,000 <u>\$415,013</u>				Section 672.1 Method Choice: (a)(1)
\$9,950,375 \$7,682,149 \$19,760,757 \$142 33,4200 79,9000 53,6000 \$25,416,026 \$52,582,893 \$75,994,080 \$174 \$10,024,332 \$7,716,379 \$19,909,457 \$143 \$10,024,332 \$7,716,379 \$19,909,457 \$143 \$10,024,332 \$7,716,379 \$19,909,457 \$143 \$10,024,332 \$7,716,379 \$10,909,457 \$143 \$332,542 \$613,804 \$11,059,177 \$2 \$334,200 86.1420 \$35,6000 \$8,000000% \$8,000000% \$8,000000% \$8,000000% \$8,000000% \$1,028,787 \$2 \$344,035 \$7711,836 \$1,028,722 \$2 \$344,035 \$7711,836 \$1,028,722 \$2 \$344,035 \$344,035 \$1,028,722 \$2	Total Approx. Tax Revenue: Approx. Tax Levy for Tax Rate Calculation:	\$3,960,013 \$4,443,422 Armstrong	Butler	Clarion	Venango	Total
\$9,990,375 \$7,682,149 \$14,790,757 \$3,4200 \$25,416,026 \$52,582,893 \$77,994,080 \$174,890,457 \$10,024,332 \$7,716,379 \$19,909,457 \$143,804 \$10,020,432 \$332,542 \$613,804 \$10,020,477 \$23,15303% \$334,200 \$81,00000% \$81,00000% \$81,00000% \$81,00000% \$82,44,075 \$7711,833 \$71,028,722 \$71,028,722 \$72,000 \$1,028,722						
\$25,416,026 \$52,582,893 \$75,994,080 \$172,814; \$10,024,332 \$7,716,379 \$19,909,457 \$145; \$613,804 \$1,059,177 \$2,582,893 \$332,542 \$613,804 \$1,059,177 \$2,5832,542 \$613,804 \$1,059,177 \$2,5833,4200 \$861,756 \$956,387 \$2,594,035 \$334,075 \$771,853 \$1,028,787 \$2,594,035 \$1,028,722 \$2,594,080 \$172,826,387 \$2,594,035 \$1,028,722 \$2,594,035 \$1,028,722 \$2,594,035 \$1,028,722 \$2,594,035 \$1,028,722 \$2,594,035 \$1,028,722 \$2,594,035 \$1,028,722 \$2,594,035 \$1,028,722 \$2,594,035 \$1,028,722 \$2,594,035 \$1,028,722 \$2,594,035 \$1,028,722 \$2,594,035 \$1,028,722 \$2,594,035 \$1,028,722 \$2,594,035 \$1,028,722 \$2,594,035 \$1,028,722 \$2,594,035 \$1,028,722 \$2,594,035 \$		\$9,950,375 33.4200	\$7,682,149 79.9000	\$19,760,757 53.6000	\$142,822,320 14.8800	100,212,001¢
\$25,446,026 \$52,582,893 \$75,994,080 \$172 \$10,024,332 \$7,716,379 \$19,909,457 \$144 \$332,542 \$613,804 \$1,059,177 \$2 \$319,861 \$661,756 \$956,387 \$2 \$319,861 \$661,756 \$956,387 \$2 \$344,075 \$711,853 \$1,028,787 \$2 \$344,035 \$711,836 \$1,028,722 \$2 \$344,035 \$711,836 \$1,028,722 \$2						
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\$332,542 \$613,804 \$1,059,177 \$5 \$334,7% 16,02037% 23,15303% 53 \$319,861 \$661,756 \$956,387 \$5 \$33,4200 88,00000% 88,00000% 88,00000% 88 \$344,075 \$711,853 \$1,028,727 \$2 \$343,200 92,2500 51,6700 \$34,320 \$2,2500 51,6700 \$34,320 \$2,2500 51,6700		\$10,024,332	\$7,716,379	\$19,909,457	\$143,748,500	\$181,398,668
\$332,542 \$613,804 \$1,059,177 \$5 7.74347% 16,02037% 23,15303% 53 \$319,861 \$661,756 \$956,387 \$2 \$33,4200 88,00000% 88,00000% 88 \$344,075 \$711,853 \$1,028,787 \$2 \$344,035 \$711,836 \$1,028,722 \$2 \$4344,035 \$711,836 \$1,028,722 \$2 \$434200 \$2,2500 \$2,2500 \$2,028,722 \$2 \$434200 \$2,2500 \$2,028,722 \$2	e. Assessed Value of New Constr/ Renov	\$0	0\$	0\$	0\$	0\$
\$332,542 \$613,804 \$1,059,177 \$5 7.74347% 16.02037% 23.15303% 53 \$319,861 \$661,756 \$956,387 \$2 33.4200 88.00000% 88.00000% 88 \$344,075 \$711,853 \$1,028,787 \$2 \$34,3200 92.2500 51.6700 \$34,3200 \$34,035 \$711,836 \$1,028,722 \$2 \$clusions						
7.74347% 16.02037% 23.15303% \$5 \$319,861 \$661,756 \$956,387 \$5 33.4200 86.1420 53.6000 88.00000% 88.00000% 88.00000% 88 \$344,075 \$711,853 \$1,028,787 \$2 \$344,035 \$711,836 \$1,028,722 \$2 \$clusions clusions		\$332,542	\$613,804	\$1,059,177	\$2,125,196	\$4,130,719
\$319,861						
\$319,861 \$661,756 \$956,387 \$5 33.4200	a. Percent of Total Market Value	7.74347%	16.02037%	23.15303%	53.08313%	100.0000%
33.4200 86.1420 53.6000 88.00000% 88.00000% 83.44.075 \$711,853 \$1,028,787 \$2 \$1.028,787 \$2 \$1.028,787 \$2 \$1.028,787 \$2 \$1.028,787 \$2 \$1.028,787 \$2 \$1.028,787 \$2 \$1.028,787 \$2 \$1.028,787 \$2 \$1.028,787 \$2 \$1.028,787 \$2 \$1.028,782 \$2 \$1.028,78	h. Rebalanced 2023-24 Tax Levy	\$319,861	\$661,756	\$956,387	\$2,192,715	\$4,130,719
33.4200 86.1420 53.6000 88.00000% 88.00000% 83.44,075 \$711,853 \$1,028,787 \$2 34.3200 92.2500 51.6700 \$2.44,035 \$711,836 \$1,028,722 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$						
88.00000% 88.00000% 88.00000% 88.00000% 8344,075 \$711,853 \$1,028,787 \$2 \$1.01 \$2.2500 \$1.028,722 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$	i. Base Mills Subject to Index	33.4200	86.1420	53.6000	15.3527	
88.00000% 88.00000% 88.00000% 88 \$344,075 \$711,853 \$1,028,787 \$2 34.3200 92.2500 51.6700 \$344,035 \$711,836 \$1,028,722 \$2 cdusions cdusions	(h / a * 1000) if no reassessment					
88.00000% 88.00000% 88.00000% 88.00000% 88.00000% 80.000000% 80.00000% 80.00000% 80.00000% 80.00000% 80.00000% 80.00000% 80.00000% 80.00000% 80.00000% 80.00000% 80.00000% 80.00000% 80.00000% 80.00000% 80.00000% 80.00000% 80.00000% 80.00000% 80.000000% 80.00000% 80.00000% 80.00000% 80.00000% 80.00000% 80.00000% 80.00000% 80.00000% 80.00000% 80.00000% 80.00000% 80.00000% 80.000000% 80.00000% 80.00000% 80.00000% 80.00000% 80.00000% 80.0000000% 80.000000% 80.000000% 80.000000% 80.000000% 80.000000% 80.000000% 80.000000% 80.000000% 80.000000% 80.0000000% 80.0000000% 80.0000000% 80.0000000% 80.0000000000	(h / (d-e) * 1000) if reassessment					
88.00000% 88.00000% 88.00000% 88.00000% 88.00000% 89.00000% 8344.075 \$711,853 \$1,028,787 \$2 \$1.028,722 \$2 \$1.028,722 \$2 \$1.028 \$2 \$1.028,722 \$2 \$1.028 \$2 \$1	Calculation of Tax Rates and Levies Generated					
\$344,075 \$711,853 \$1,028,787 \$2 34.3200 92.2500 51.6700 5344,035 \$711,836 \$1,028,722 \$2 Smestead Exclusions Mills Mills	j. Weighted Avg. Collection Percentage	88.00000%	88.00000%	88.00000%	88.00000%	%0000088
34.3200 92.2500 51.6700 5mestead Exclusions 5mestead Exclusions 5mestead Exclusions 5mestead Exclusions 5mestead Exclusions 5mestead Exclusions 5mills		\$344,075	\$711,853	\$1,028,787	\$2,358,707	\$4,443,422
34.3200 92.2500 51.6700 \$344,035 \$711,836 \$1,028,722 \$2 Omestead Exclusions Mills	(Approx. Tax Levy * g)					
\$344,035 \$711,836 \$1,028,722	I. 2024-25 Real Estate Tax Rate	34.3200	92.2500	51.6700	16.4000	
\$344,035 \$711,836 \$1,028,722						
alief for Homestead Exclusions elief for Homestead Exclusions) arated By Mills	m. Tax Levy Generated by Mills	\$344,035	\$711,836	\$1,028,722	\$2,357,475	\$4,442,068
ilief for Homestead Exclusions elief for Homestead Exclusions) erated By Mills						
elief for Homestead Exclusions) strated By Mills	n. Tax Levy minus Tax Relief for Homestead Exclusions					\$4,027,055
erated By Mills	(m - Amount of Tax Relief for Homestead Exclusions)					
	o. Net Tax Revenue Generated By Mills					\$3,543,808
(n	(n * Est. Pct. Collection)		7 ane d			

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Act 1 Index (current): 7.1%

Number of Decimals For Tax Rate Calculation: Calculation Method:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Index Maximums

p. Maximum Mills Based On Index

q. Mills In Excess of Index (i * (1 + Index))

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

≥

s. Millage Rate within Index? (b / 1000 * d)

t. Tax Levy In Excess of Index (if (m > r), (m - r))

(If I > p Then No)

Page 8

u.Tax Revenue In Excess of Index

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Number of Homestead/Farmstead Properties Assessed Value Exclusion per Homestead >

Median Assessed Value of Homestead Properties

Page 8

Real Estate Tax Rate (RETR) Report

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

Page - 2 of 3

Section 672.1 Method Choice: (a)(1) \$3,545,000 \$3,960,013 \$415,013 \$4,443,422 Revenue

Venango Clarion

Butler

Armstrong

Total

16.4427

57.4056

92.2580

35.7928

0.000.0

0.0000

0.000.0

0.0000

\$4,577,224

\$2,363,613

\$1,142,914

\$711,898

\$358,799

Yes

Yes

Yes

Yes

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\$8,393.00 169

149 \$3,122.00

542 \$5,575.00

599 \$17,564.00

1459 \$123,077

2024-2025 Final General Fund Budget	Real Estate Tax Rate (RET
AUN: 106160303 Allegheny-Clarion Valley SD	Multi-County Rebalancing Based on Methodology of Section 672.1 of Sch
Printed 6/11/2024 11:34:41 AM	Page - 3
Act 1 Index (current): 7.1%	

Act 1 Index (current): 7.1%				
Calculation Method:	e)			Section 672.1 Method Choice: (a)(1)
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	000'			
xclusions	\$415,013			
Total Approx. Tax Revenue: \$3,960,013	,013			
Approx. Tax Levy for Tax Rate Calculation:	,422			
Armstrong	ong Butler	Clarion	Venango	Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$415,013	Lowering RE Tax Rate	\$0	\$415,013
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	sions \$0			0\$
Amount of Tax Relief from State/Local Sources				\$415,013

2024-2025 Final General Fund Budget

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CODE

Net Tax Revenue	Generated By Mills					3,543,808	Estimated Revenue	14,060	Estimated Revenue	14,060	0	0	0	0	0	0	14,060	Estimated Revenue	200,000	0	80,000	0	0	0	0	0	580,000	594,060	3,938,702	(511 Limit)
2,	Percent Collected	88.00000%	88.00000%	88.00000%	88.00000%	= %00000% =	ш		Tax Levy	14,060	0	0	0	0	0	0	14,060	<u>Tax Levy</u>	200,000	0	80,000	0	0	0	0	0	580,000		12	Mills
Tax Levy Minus Homestead	Exclusions					= 4,027,055 X			Add'l Rate (if appl.)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		Add'l Rate (if appl.)	%000.0	0.000	0.000%	0.000%	0.000	0.000%	0.000	0			328,225,185 X	Market Value
Amount of Tax Relief for	Homestead Exclusions					- 415,013	<u>Rate</u>	\$5.00	Rate	\$5.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		<u>Rate</u> Ado	1.000%	0.000	0.500%	0.000%	0.000	0.000%	0.000	0			Act 511 Tax Limit>	
	Tax Levy Generated by Mills	344,035	711,836	1,028,722	2,357,475	4,442,068								Rate	Rate	ents	sments	l\$						entage		sments	sessments		Act 511	
	Real Estate Mills	34.3200	92.2500	51.6700	16.4000			ection 679	Rate Assessments	axes	Taxes – Flat Rate	es Taxes	v	ivilege Taxes – Flat I	Device Taxes – Flat	r Flat Rate Assessm	s – Flat Rate Asses	oortional Assessmen	me Taxes	Taxes	Transfer Taxes	Taxes	ivilege Taxes	Device Taxes – Perc	axes	r Proportional Asses	s – Proportional As	axes		
6111 Current Real Estate Taxes	County Name Taxable Assessed Value	10,024,332	7,716,379	19,909,457	143,748,500	181,398,668		Current Per Capita Taxes, Section 679	Current Act 511 Taxes - Flat Rate Assessments	Current Act 511 Per Capita Taxes	Current Act 511 Occupation Taxes - Flat Rate	Current Act 511 Local Services Taxes	Current Act 511 Trailer Taxes	Current Act 511 Business Privilege Taxes – Flat Rate	Current Act 511 Mechanical Device Taxes - Flat Rate	Current Act 511 Taxes, Other Flat Rate Assessments	Total Current Act 511 Taxes - Flat Rate Assessments	Current Act 511 Taxes - Proportional Assessments	Current Act 511 Earned Income Taxes	Current Act 511 Occupation Taxes	Current Act 511 Real Estate Transfer Taxes	Current Act 511 Amusement Taxes	Current Act 511 Business Privilege Taxes	Current Act 511 Mechanical Device Taxes - Percentage	Current Act 511 Mercantile Taxes	Current Act 511 Taxes, Other Proportional Assessments	Total Current Act 511 Taxes - Proportional Assessments	Total Act 511, Current Taxes		
6111 Curre	County Nan	Armstrong	Butler	Clarion	Venango	Totals:		6120	6140	6141	6142	6143	6144	6145	6146	6149		6150	6151	6152	6153	6154	6155	6156	6157	6159				

2024-2025 Final General Fund Budget

LEA: 106160303 Allegheny-Clarion Valley SD

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Page - 1 of 1

ŀ		Tax Rate Charged in:	rrged in:	1	1000		Additional Tax Rate	Doroont	ned‡ ago
Functio	Description	2023-24 (Rebalanced)	2024-25	reicem Change in Rate	or equal to	ndex	2023-24 2024-25 (Rebalanced)	Change in Rate	or equal to Index
6111	Current Real Estate Taxes	List Park Land							
	Armstrong	33.4200	34.3200	2.70%	Yes	7.1%			
	Butler	86.1420	92.2500	7.10%	Yes	7.1%			
	Clarion	53.6000	51.6700	-3.59%	Yes	7.1%			
	Venango	15.3527	16.4000	6.83%	Yes	7.1%			
6120 (6120 Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	7.1%			
Curre	Current Act 511 Taxes - Flat Rate Assessments								
6141 (6141 Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.1%			
Curre	Current Act 511 Taxes - Proportional Assessments								
6151 (6151 Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	7.1%			
6153 (6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.1%			

Page - 1 of 1	Amount	6,916,490 3,003,953 955,411	851,285 \$11,727,139	810,166 774,474	1,401,090	208,257	291,567 1,618,932	1,032,698	500	11,871	\$6,149,555	469,913	2,500	\$472,413	500 005	\$522,225	\$18,871,332

1400 Other Instructional Programs - Elementary / Secondary

1300 Vocational Education

1100 Regular Programs - Elementary / Secondary 1200 Special Programs - Elementary / Secondary

Description 1000 Instruction

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2024-2025 Final General Fund Budget

2600 Operation and Maintenance of Plant Services

2700 Student Transportation Services

2800 Support Services - Central 2900 Other Support Services

2200 Support Services - Instructional Staff 2300 Support Services - Administration

2100 Support Services - Students

2000 Support Services

Total Instruction

2400 Support Services - Pupil Health

2500 Support Services - Business

5100 Debt Service / Other Expenditures and Financing Uses

Total Operation of Non-Instructional Services 5000 Other Expenditures and Financing Uses

3300 Community Services

3200 Student Activities

3000 Operation of Non-Instructional Services

Total Support Services

Total Estimated Expenditures and Other Financing Uses

Total Other Expenditures and Financing Uses

Detail
Uses:
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2024-2025 Final General Fund Budget	Estimated Exp	Estimated Expenditures and Other Financing Uses: Detail
LEA: 106160303 Allegheny-Clarion Valley SD		
Printed 6/11/2024 11:34:46 AM		Page - 1 of 3
<u>Description</u>		Amount
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
100 Personnel Services - Salanes 200 Personnel Services - Employee Benefits		3,142,972 2,443,553
300 Purchased Professional and Technical Services		45,650
400 Purchased Property Services		36,500
500 Other Purchased Services		954,173 219 642
700 Property		74,000
Total Regular Programs - Elementary / Secondary		\$6,916,490
1200 Special Programs - Elementary / Secondary		
100 Personnel Services - Salaries		1,010,566
200 Personnel Services - Employee Benefits		1,010,447
500 Other Purchased Services		347,776
600 Supplies		33,791
800 Other Objects		3,600
Total Special Programs - Elementary / Secondary		\$3,003,953
1300 Vocational Education		
100 Personnel Services - Salaries		288,318
200 Personnel Services - Employee Benefits		246,126
400 Purchased Property Services		250
500 Other Purchased Services		404,812 15 005
salidanc noo		000,0
Total Vocational Education		\$955,411
1400 Other Instructional Programs - Elementary / Secondary		
100 Personnel Services - Salaries		372,290
200 Personnel Services - Employee Benefits		231,976
300 Purchased Professional and Technical Services		40,000
500 Other Purchased Services		21,800 185219
Total Other Instructional Programs - Flementary / Secondary		\$851,285
Total Instruction		\$11,727,139
2000 Sunnert Services		
מאלאסון סבו אוכבפ		
2100 Support Services - Students		380 778
200 December Conjects - Calaires		286 100
200 retsonnet Services - Eniptoyee Benefits 300 Purchased Professional and Technical Services		110,900
500 Other Purchased Services		6,145
600 Supplies		17,050
800 Other Objects		525
Total Support Services - Students		\$810,166
2200 Support Services - Instructional Staff		
100 Personnel Services - Salaries	Page 13	322,911

s: Detail	
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Expenditure	
Estimated	

2024-2025 Final General Fund Budget

LEA:106160303 Allegheny-Clarion Valley SD	1
Printed 6/11/2024 11:34:46 AM	Page - 2 of 3
<u>Description</u>	Amount
200 Personnel Services - Employee Benefits	313,726
300 Purchased Professional and Technical Services	02,750
400 Purchased Property Services	100
500 Other Purchased Services	4,650
600 Supplies	65,337
Total Support Services - Instructional Staff	\$774,474
2300 Support Services - Administration	
100 Personnel Services - Salaries	725,386
200 Personnel Services - Employee Benefits	541,534
300 Purchased Professional and Technical Services	007,97
400 Purchased Property Services	1,150
500 Other Purchased Services	14,870
solpanies 009	24,950
700 Property	1,000
800 Other Objects	12,500
Total Support Services - Administration	\$1,401,090
2400 Support Services - Pupil Health	
10 Personnel Services - Salaries	196,119
200 Personnel Services - Employee Benefits	100,301
300 Purchased Professional and Technical Services	11,215
400 Purchased Property Services	62
500 Other Purchased Services	275
600 Supplies	4,231
700 Property	332
800 Other Objects	250
Total Support Services - Pupil Health	\$208,257
2500 Support Services - Business	
100 December Captings	123 406
OUT PERSONNEL SERVICES - SAGRIERS	123,400
200 refsontet Services - Employee benefits	014,410
300 Purchased Professional and Technical Services	32,900
400 Purchased Property Services	009
500 Other Purchased Services	13,845
e00 Supplies	009'9
Total Support Services - Business	\$291,567
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	581,602
200 Personnel Services - Employee Benefits	499,009
300 Purchased Professional and Technical Services	179,7
400 Purchased Property Services	86,200
500 Other Purchased Services	72,550
600 Supplies	305,600
700 Property	000'99
Total Operation and Maintenance of Plant Services	\$1,618,932
2700 Student Transmentation Convices	
	79 28U
Page 14))==

2024-2025 Final General Fund Budget

LEA:106160303 Allegheny-Clarion Valley SD	
Printed 6/11/2024 11:34:46 AM	Page - 3 of 3
<u>Description</u>	Amount
200 Personnel Services - Employee Benefits	21,748
500 Other Purchased Services	978,670
600 Supplies	3,000
Total Student Transportation Services	\$1,032,698
2800 Support Services - Central	COL
Total Support Services - Central	\$200
2900 Other Support Services 500 Other Purchased Services	11.871
Total Other Support Services	\$11,871
Total Support Services	\$6,149,555
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	120,421
200 Personnel Services - Employee Benefits	76,328
300 Purchased Professional and Technical Services	123,054
400 Purchased Property Services	3,810
500 Other Purchased Services	69,200
600 Supplies	54,100
700 Property	3,500
800 Other Objects	19,500
Total Student Activities	\$469,913
3300 Community Services	
600 Supplies	2,500
Total Community Services	\$2,500
Total Operation of Non-Instructional Services	\$472,413
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u> 900 Other Uses of Funds	522,225
Total Debt Service / Other Expenditures and Financing Uses	\$522,225
Total Other Expenditures and Financing Uses	\$522,225
TOTAL EXPENDITURES	\$18,871,332

06/30/2025 Projection

06/30/2024 Estimate

\$588,017 \$588,017

\$581,517

\$581,517

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LEA: 106160303 Allegheny-Clarion Valley SD Printed 6/11/2024 11:34:47 AM

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

471,225

471,475

06/30/2025 Projection

\$471,225

\$471,475

	Marketti Cleries Valley CD
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	400
2024-2025 Final General Fund	
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LEA: 106160303 Allegheny-Clarion Valley SD

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06/30/2024 Estimate	
Long-Term Indebtedness	

General Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0560 Other Post-Employment Benefits (OPEB) 0550 Authority Lease Obligations

0599 Other Noncurrent Liabilities

Total Athletic / School-Sponsored Extra Curricular Activities Fund

2024-2025 Final General Fund Budget

LEA: 106160303 Allegheny-Clarion Valley SD

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Long-Term Indebtedness

Capital Reserve Fund - § 690, §1850

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Fotal Capital Reserve Fund - § 690, §1850

Capital Reserve Fund - § 1431

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Fotal Capital Reserve Fund - § 1431

Other Capital Projects Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use 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 and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Debt Service Fund

06/30/2025 Projection

LEA: 106160303 Allegheny-Clarion Valley SD

Long-Term Indebtedness

Food Service / Cafeteria Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

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 and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Fotal Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use 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 and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0560 Other Post-Employment Benefits (OPEB) 0550 Authority Lease Obligations

0599 Other Noncurrent Liabilities

Total Internal Service Fund

06/30/2024 Estimate

06/30/2025 Projection

LEA: 106160303 Allegheny-Clarion Valley SD 2024-2025 Final General Fund Budget

Long-Term Indebtedness

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Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Fotal Investment Trust Fund

Pension Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use 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 and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Activity Fund

06/30/2024 Estimate

06/30/2025 Projection

06/30/2025 Projection

06/30/2024 Estimate

Printed 6/11/2024 11:34:48 AM Long-Term Indebtedness

LEA: 106160303 Allegheny-Clarion Valley SD

2024-2025 Final General Fund Budget

0510 Bonds Payable Other Agency Fund

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use 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

0530 Lease and Other Right-To-Use 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

06/30/2025 Projection

06/30/2024 Estimate

2024-2025 Final General Fund Budget

LEA: 106160303 Allegheny-Clarion Valley SD

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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

\$471,475

200,000

Amounts

213,311 1,865,048

\$2,078,359

2024-2025 Final General Fund Budget

LEA: 106160303 Allegheny-Clarion Valley SD

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Account Description

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

Total Ending Fund Balance - Committed, Assigned, and Unassigned

5900 Budgetary Reserve

\$2,278,359

Page 24

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2024-2025 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY:	AUN :	
Allegheny-Clarion Valley SD	Clarion	106160303	
No school district shall approve an increase in real property ending unreserved undesignated fund balance (unassigned expenditures:	taxes unless it has adopted a bud l) less than the specified percentag	dget that includes ar ge of its total budget	estimated, ed
Total Budgeted Expenditures	1	ance % Limit s than)	
Less Than or Equal to \$11,999,999	1	2.0%	
Between \$12,000,000 and \$12,999,999	1	1.5%	
Between \$13,000,000 and \$13,999,999	1	1.0%	
Between \$14,000,000 and \$14,999,999	1	0.5%	
Between \$15,000,000 and \$15,999,999	1	0.0%	
Between \$16,000,000 and \$16,999,999	5	0.5%	
Between \$17,000,000 and \$17,999,999	9	9.0%	
Between \$18,000,000 and \$18,999,999		3.5%	
Greater Than or Equal to \$19,000,000	8	3.0%	
Did you raise property taxes in SY 2024-2025 (compared to 2023-2024)? If yes, see information below, taken from the 2024-2025 General Fund Bu		Yes No	X
Total Budgeted Expenditures			\$18871332
Ending Unassigned Fund Balance			\$1865048
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures			9.88%
The Estimated Ending Unassigned Fund Balance is within the allowable li	mits.	Yes	
		No	<u>x</u>
I hereby certify that the above	information is accurate and complete.		
SIGNATURE OF SUPERINTENDENT	DATE 07/01/	12024	
DUE DATE: AUGUST 15, 2024		/	

LEA Name: Allegheny-Clarion Valley SD

Class: 3

AUN Number: 106160303

County: Clarion

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

	(5 - 2C - 24 Date	(シーンピーン 4 Date	Date	(724)659-5820 Extn: Telephone Extension	
General Fund Budget Approval Date of Adoption of the General Fund Budget: 06/20/2024	President of the Board - Original Signature Required	Secretary of the Board - Original Signature Required	Chief School Administrator - Original Signature Required	Andrea Stewart Contact Person	andrea.stewart@acvsd.org Email Address

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Page - 1 of 1

Val Number	<u>Description</u>	<u>Justification</u>
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.	Health Technician paid hourly but has all district paid family benefits.
	Function 2400, Object 100: \$91,591.00 Function 2400, Object 200: \$100,301.00	
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 appropriable 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.

\$19,123,917

\$20,949,691

LEA: 106160303 Allegheny-Clarion Valley SD

Total Estimated Revenues And Other Financing Sources

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

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<u>AMOUNTS</u>	
200,000	
213,311	
1,612,463	
	<u>\$1,825,774</u>
6,240,015	
12,587,414	
296,488	
	200,000 213,311 1,612,463 6,240,015 12,587,414

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<u>Amount</u>

REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,543,808
6113 Public Utility Realty Taxes	4,000
6114 Payments in Lieu of Current Taxes - State / Local	98
6120 Current Per Capita Taxes, Section 679	14,060
6140 Current Act 511 Taxes - Flat Rate Assessments	14,060
6150 Current Act 511 Taxes - Proportional Assessments	580,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	252,000
6500 Earnings on Investments	26,650
6700 Revenues from LEA Activities	9,500
6910 Rentals	214,039
6920 Contributions and Donations from Private Sources	200
6960 Services Provided Other Local Governmental Units / LEAs	1,578,500
6990 Refunds and Other Miscellaneous Revenue	3,100
REVENUE FROM LOCAL SOURCES	\$6,240,015
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,321,033
7112 Basic Education Funding-Social Security	280,740
7160 Tuition for Orphans Subsidy	5,000
7220 Vocational Education	2,353,086
7271 Special Education funds for School-Aged Pupils	786,671
7311 Pupil Transportation Subsidy	775,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	21,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,400
7340 State Property Tax Reduction Allocation	415,013
7360 Safe Schools	117,790
7505 Ready to Learn Block Grant	151,489
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	139,692
7820 State Share of Retirement Contributions	1,210,500
REVENUE FROM STATE SOURCES	\$12,587,414
REVENUE FROM FEDERAL SOURCES	
8320 Energy Conservation Grants - TA and ECM	16,550
8514 Title I - Improving the Academic Achievement of the Disadvantaged	175,998
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	21,935
8517 Title IV - 21st Century Schools	14,505 Page 29

LEA: 106160303 Allegheny-Clarion Valley SD

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<u>Amount</u>

REVENUE FROM FEDERAL SOURCES 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) 8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	60,000 7,500
REVENUE FROM FEDERAL SOURCES	\$296,488
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	19,123,917

Page - 2 of 2

Real Estate Tax Rate (RETR) Report

Page - 1 of 3

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

AUN: 106160303 Allegheny-Clarion Valley SD

Printed 8/20/2024 8:05:17 AM

Act 1 Index (current): 7.1%

Calc	ulation Method:	Revenue				Section 672.1 Method Choice: (a)(1)
Num	ber of Decimals For Tax Rate Calculation:	2				
Appr	ox. Tax Revenue from RE Taxes:	\$3,545,000				
Amo	unt of Tax Relief for Homestead Exclusions	<u>\$415,013</u>				
Total	Approx. Tax Revenue:	\$3,960,013				
Appr	ox. Tax Levy for Tax Rate Calculation:	\$4,443,422				
		Armstrong	Butler	Clarion	Venango	Total
	2023-24 Data					
	a. Assessed Value	\$9,950,375	\$7,682,149	\$19,760,757	\$142,822,320	\$180,215,601
	b. Real Estate Mills	33.4200	79.9000	53.6000	14.8800	
I.	2024-25 Data					
	c. 2022 STEB Market Value	\$25,416,026	\$52,582,893	\$75,994,080	\$174,232,186	\$328,225,185
	d. Assessed Value	\$10,024,332	\$7,716,379	\$19,909,457	\$143,748,500	\$181,398,668
	e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0	\$0
	2023-24 Calculations					
	f. 2023-24 Tax Levy	\$332,542	\$613,804	\$1,059,177	\$2,125,196	\$4,130,719
	(a * b)					
	2024-25 Calculations					
	g. Percent of Total Market Value	7.74347%	16.02037%	23.15303%	53.08313%	100.00000%
II.	h. Rebalanced 2023-24 Tax Levy	\$319,861	\$661,756	\$956,387	\$2,192,715	\$4,130,719
	(f Total * g)					
	i. Base Mills Subject to Index	33.4200	86.1420	53.6000	15.3527	
	(h / a * 1000) if no reassessment					
	(h / (d-e) * 1000) if reassessment					
	Calculation of Tax Rates and Levies Generated					
	j. Weighted Avg. Collection Percentage	88.00000%	88.00000%	88.00000%	88.00000%	88.00000%
	k. Tax Levy Needed	\$344,075	\$711,853	\$1,028,787	\$2,358,707	\$4,443,422
	(Approx. Tax Levy * g)					
	I. 2024-25 Real Estate Tax Rate	34.3200	92.2500	51.6700	16.4000	
III.	(k / d * 1000)					
111.	m. Tax Levy Generated by Mills	\$344,035	\$711,836	\$1,028,722	\$2,357,475	\$4,442,068
	(I / 1000 * d)					
	n. Tax Levy minus Tax Relief for Homestead Exclusions					\$4,027,055
	(m - Amount of Tax Relief for Homestead Exclusions)					
	o. Net Tax Revenue Generated By Mills					\$3,543,808
	(n * Est. Pct. Collection)		Page 31			
			rayesi			

Allegheny-Clarion Valley SD

Real Estate Tax Rate (RETR) Report

Section 672.1 Method Choice: (a)(1)

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

Page - 2 of 3

Printed 8/20/2024 8:05:17 AM

Act 1 Index (current): 7.1%

AUN: 106160303

Revenue **Calculation Method:** 2 **Number of Decimals For Tax Rate Calculation:**

\$3,545,000 Approx. Tax Revenue from RE Taxes:

\$415,013

Amount of Tax Relief for Homestead Exclusions \$3,960,013

Total Approx. Tax Revenue:

\$4,443,422 Approx. Tax Levy for Tax Rate Calculation:

		Armstrong	Butler	Clarion	Venango	Total
Ind	lex Maximums					
	p. Maximum Mills Based On Index	35.7928	92.2580	57.4056	16.4427	
	(i * (1 + Index))					
	q. Mills In Excess of Index	0.0000	0.0000	0.0000	0.0000	
	(if (I > p), (I - p))					
	r. Maximum Tax Levy Based On Index	\$358,799	\$711,898	\$1,142,914	\$2,363,613	\$4,577,224
IV.	(p / 1000 * d)					
	s. Millage Rate within Index?	Yes	Yes	Yes	Yes	
	(If I > p Then No)					
	t. Tax Levy In Excess of Index	\$0	\$0	\$0	\$0	\$0
	(if (m > r), (m - r))					
	u.Tax Revenue In Excess of Index	\$0	\$0	\$0	\$0	\$0
	(t * Est. Pct. Collection)					

Information Related to Property Tax Relief				
Assessed Value Exclusion per Homestead	\$8,393.00	\$3,122.00	\$5,575.00	\$17,564.00
V. Neverbour of Harmonton of Farmonton of Duran article	400	4.40	F.40	500

1459 Number of Homestead/Farmstead Properties 169 149 542 599 Median Assessed Value of Homestead Properties \$123,077

Real Estate Tax Rate (RETR) Report

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

bounty Resolutioning Bused on Methodology of Section of 2.1 of School Sea

Page - 3 of 3

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Act 1 Index (current): 7.1%

AUN: 106160303

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

Number of Decimals For Tax Rate Calculation:

Allegheny-Clarion Valley SD

Approx. Tax Revenue from RE Taxes: \$3,545,000

Amount of Tax Relief for Homestead Exclusions \$415,013

Total Approx. Tax Revenue: \$3,960,013

Approx. Tax Levy for Tax Rate Calculation: \$4,443,422

P	Armstrong	Butler	Clarion	Venango	Total

Amount of Tax Relief from State/Local Sources				\$415,013
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$415,013	Lowering RE Tax Rate	\$0	\$415,013

Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE

6111 <u>C</u> ւ	urrent Real Estate Taxes		Amount of Tax I	Relief for	Tax Levy Minus	<u>Homestead</u>		Net Tax Revenue
County N	ame Taxable Assessed Value Real Estate Mills Taxable	ax Levy Generated by Mills	Homestead Ex	<u>clusions</u>	Exclusion	ons <u>Pe</u>	ercent Collected	Generated By Mills
Armstrong	10,024,332 34.3200	344,035					88.00000%	
Butler	7,716,379 92.2500	711,836					88.00000%	
Clarion	19,909,457 51.6700	1,028,722					88.00000%	
Venango	143,748,500 16.4000	2,357,475					88.00000%	
Totals:	181,398,668	4,442,068	-	415,013	=	4,027,055 X	88.00000%	= 3,543,808
			<u>Rate</u>					Estimated Revenue
6120	Current Per Capita Taxes, Section 679		\$5.00					14,060
6140	Current Act 511 Taxes – Flat Rate Assessments		Rate	Add	d'I Rate (if appl.)	T	Гах Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes		\$5.00		\$0.00		14,060	14,060
6142	Current Act 511 Occupation Taxes – Flat Rate		\$0.00		\$0.00		0	0
6143	Current Act 511 Local Services Taxes		\$0.00		\$0.00		0	0
6144	Current Act 511 Trailer Taxes		\$0.00		\$0.00		0	0
6145	Current Act 511 Business Privilege Taxes – Flat R	Rate	\$0.00		\$0.00		0	0
6146	Current Act 511 Mechanical Device Taxes – Flat F	Rate	\$0.00		\$0.00		0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessme	ents	\$0.00		\$0.00		0	0
	Total Current Act 511 Taxes - Flat Rate Assess	sments					14,060	14,060
6150	Current Act 511 Taxes - Proportional Assessments	<u>s</u>	<u>Rate</u>	Add	<u>l'I Rate (if appl.)</u>]	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes		1.000%		0.000%		500,000	500,000
6152	Current Act 511 Occupation Taxes		0.000		0.000		0	0
6153	Current Act 511 Real Estate Transfer Taxes		0.500%		0.000%		80,000	80,000
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 – Perce	entage	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 Assess	sments	0		0		0	0
	Total Current Act 511 Taxes - Proportional Ass	sessments					580,000	580,000
	Total Act 511, Current Taxes							594,060
		Act 511	Tax Limit>		328,225,185	X	12	3,938,702
					Market Value		Mills	(511 Limit)

Comparison of Tax Rate Changes to Index

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Tax	Tax Rate Charged in: Percent Less than			Additional Tax Rate Charged in:		Percent	Less than			
Functio n	Description	2023-24 (Rebalanced)	2024-25	Change in Rate	or equal to Index	Index	2023-24 (Rebalanced)	2024-25	Change in Rate	or equal to Index
6111	Current Real Estate Taxes								•	
	Armstrong	33.4200	34.3200	2.70%	Yes	7.1%				
	Butler	86.1420	92.2500	7.10%	Yes	7.1%				
	Clarion	53.6000	51.6700	-3.59%	Yes	7.1%				
	Venango	15.3527	16.4000	6.83%	Yes	7.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	7.1%				
Curr	ent Act 511 Taxes – Flat Rate Assessments	Ì								
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.1%				
Curr	ent Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	7.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.1%				

522,225

\$522,225

\$18,871,332

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5000 Other Expenditures and Financing Uses

Total Other Expenditures and Financing Uses

Total Estimated Expenditures and Other Financing Uses

5100 Debt Service / Other Expenditures and Financing Uses

LEA: 106160303 Allegheny-Clarion Valley SD	
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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,916,490
1200 Special Programs - Elementary / Secondary	3,003,953
1300 Vocational Education	955,411
1400 Other Instructional Programs - Elementary / Secondary	851,285
Total Instruction	\$11,727,139
2000 Support Services	
2100 Support Services - Students	810,166
2200 Support Services - Instructional Staff	774,474
2300 Support Services - Administration	1,401,090
2400 Support Services - Pupil Health	208,257
2500 Support Services - Business	291,567
2600 Operation and Maintenance of Plant Services	1,618,932
2700 Student Transportation Services	1,032,698
2800 Support Services - Central	500
2900 Other Support Services	11,871
Total Support Services	\$6,149,555
3000 Operation of Non-Instructional Services	
3200 Student Activities	469,913
3300 Community Services	2,500
Total Operation of Non-Instructional Services	\$472,413

Total Regular Programs - Elementary / Secondary 1200 Special Programs - Elementary / Secondary 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 597.773 500 Other Purchased Services 347,776 600 Supplies 33.791 800 Other Objects 3.600 \$3,003,953 Total Special Programs - Elementary / Secondary

1300 Vocational Education	
100 Personnel Services - Salaries	288,318
200 Personnel Services - Employee Benefits	246,126
400 Purchased Property Services	250
500 Other Purchased Services	404,812
600 Supplies	15,905

\$955.411

372,290

231.976

\$11,727,139

322,911

Total Vocational Education

Total Instruction

2000 Support Services

2100 Support Services - Students

100 Personnel Services - Salaries

100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits

1400 Other Instructional Programs - Elementary / Secondary

300 Purchased Professional and Technical Services 40.000 500 Other Purchased Services 21,800

600 Supplies 185,219 Total Other Instructional Programs - Elementary / Secondary \$851.285

100 Personnel Services - Salaries 389,446 200 Personnel Services - Employee Benefits 286,100

300 Purchased Professional and Technical Services

110,900

500 Other Purchased Services 6,145

600 Supplies 17,050

800 Other Objects 525 **Total Support Services - Students** \$810,166

2200 Support Services - Instructional Staff

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District Confession of the state of the stat

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	313,726
300 Purchased Professional and Technical Services	67,750
400 Purchased Property Services	100
500 Other Purchased Services	4,650
600 Supplies	65,337
Total Support Services - Instructional Staff	\$774,474
2300 Support Services - Administration	
100 Personnel Services - Salaries	725,386
200 Personnel Services - Employee Benefits	541,534
300 Purchased Professional and Technical Services	79,700
400 Purchased Property Services	1,150
500 Other Purchased Services	14,870
600 Supplies	24,950
700 Property	1,000
800 Other Objects	12,500
Total Support Services - Administration	\$1,401,090
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	91,591
200 Personnel Services - Employee Benefits	100,301
300 Purchased Professional and Technical Services	11,215
400 Purchased Property Services	62
500 Other Purchased Services	275
600 Supplies	4,231
700 Property	332
800 Other Objects	250
Total Support Services - Pupil Health	\$208,257
2500 Support Services - Business	
100 Personnel Services - Salaries	123,406
200 Personnel Services - Employee Benefits	114,416
300 Purchased Professional and Technical Services	32,900
400 Purchased Property Services	500
500 Other Purchased Services	13,845

Total Support Services - Business

2600 Operation and Maintenance of Plant Services 100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits300 Purchased Professional and Technical Services

400 Purchased Property Services500 Other Purchased Services600 Supplies

600 Supplies

700 Property

Total Operation and Maintenance of Plant Services
2700 <u>Student Transportation Services</u>

100 Personnel Services - Salaries

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29,280

6,500

\$291,567

581,602

499,009

7,971

86,200

72,550

305,600

66,000

\$1,618,932

\$522,225

\$522,225 \$18,871,332

Total Debt Service / Other Expenditures and Financing Uses

Total Other Expenditures and Financing Uses

TOTAL EXPENDITURES

LEA: 106160303 Allegheny-Clarion Valley SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	21,748
500 Other Purchased Services	978,670
600 Supplies	3,000
Total Student Transportation Services	\$1,032,698
2800 Support Services - Central	
600 Supplies	500
Total Support Services - Central	\$500
2900 Other Support Services	
500 Other Purchased Services	11,871
Total Other Support Services	\$11,871
Total Support Services	\$6,149,555
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	120,421
200 Personnel Services - Employee Benefits	76,328
300 Purchased Professional and Technical Services	123,054
400 Purchased Property Services	3,810
500 Other Purchased Services	69,200
600 Supplies	54,100
700 Property 800 Other Objects	3,500
Total Student Activities	19,500 \$469,913
3300 Community Services	φ+00,913
600 Supplies	2,500
Total Community Services	\$2,500 \$2,500
Total Operation of Non-Instructional Services	\$472,413
5000 Other Expenditures and Financing Uses	Ţ./ 2 , / lo
5100 Debt Service / Other Expenditures and Financing Uses	
900 Other Uses of Funds	522,225

60,000

46,500

06/30/2025 Projection

06/30/2024 Estimate

55,000

45,000

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Cash and Short-Term Investments

Investment Trust Fund

Pension Trust Fund Activity Fund

Other Agency Fund

LEA . 100100303	Allegiletry-Clarion valley

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		
Caron rigoria, rand		
Permanent Fund		
Permanent Fund	<u>06/30/2024 Estimate</u>	06/30/2025 Projection
Permanent Fund Total Cash and Short-Term Investments	<u>06/30/2024 Estimate</u> 473,000	•
Permanent Fund Total Cash and Short-Term Investments Long-Term Investments		•
Permanent Fund Total Cash and Short-Term Investments Long-Term Investments General Fund		•
Permanent Fund Total Cash and Short-Term Investments Long-Term Investments General Fund Public Purpose (Expendable) Trust Fund		473,000
Permanent Fund Total Cash and Short-Term Investments Long-Term Investments General Fund Public Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds	473,000	473,000 3,500
Permanent Fund Total Cash and Short-Term Investments Long-Term Investments General Fund Public Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund	473,000 3,500	473,000 3,500
Permanent Fund Total Cash and Short-Term Investments Long-Term Investments 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	473,000 3,500	473,000 3,500
Permanent Fund Total Cash and Short-Term Investments Long-Term Investments 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	473,000 3,500	473,000 3,500
Permanent Fund Total Cash and Short-Term Investments Long-Term Investments 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	473,000 3,500	473,000 3,500 1,017
Permanent Fund Total Cash and Short-Term Investments Long-Term Investments 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	473,000 3,500 1,017	473,000 3,500 1,017
Permanent Fund Total Cash and Short-Term Investments Long-Term Investments 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	473,000 3,500 1,017	473,000 3,500 1,017
Permanent Fund Total Cash and Short-Term Investments Long-Term Investments 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	473,000 3,500 1,017	06/30/2025 Projection 473,000 3,500 1,017

Schedule Of Cash And Investments (CAIN)

2024-2025 Final General Fund Budget

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Long-Term Investments	06/30/2024 Estimate	06/30/2025 Projection
Permanent Fund		
Total Long-Term Investments	\$581,517	\$588,017
TOTAL CASH AND INVESTMENTS	\$581,517	\$588,017

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Long-Term Indebtedness	06/30/2024 Estimate	06/30/2025 Projection	
General Fund			
0510 Bonds Payable	471,475	471,225	
0520 Extended-Term Financing Agreements Payable			
0530 Lease and Other Right-To-Use Obligations			
0540 Accumulated Compensated Absences			

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total General Fund \$471,475 \$471,225

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Athletic / School-Sponsored Extra Curricular Activities Fund

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<u>Long-Term Indebtedness</u> <u>06/30/2024 Estimate</u> <u>06/30/2025 Projection</u>

Capital Reserve Fund - § 690, §1850

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

Total Debt Service Fund

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<u>Long-Term Indebtedness</u> <u>06/30/2024 Estimate</u> <u>06/30/2025 Projection</u>

Food Service / Cafeteria Operations Fund

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

Total Internal Service Fund

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<u>Long-Term Indebtedness</u> <u>06/30/2024 Estimate</u> <u>06/30/2025 Projection</u>

Private Purpose Trust Fund

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

Total Private Purpose Trust Fund

Investment Trust Fund

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

Total Activity Fund

Schedule Of Indebtedness (DEBT)

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0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

2024-2025 Final General Fund Budget

Total Long-Term Indebtedness \$471,475 \$471,225

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Short-Term Payables 06/30/2024 Estimate 06/30/2025 Projection

General Fund

Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - § 690, §1850

Capital Reserve Fund - § 1431

Other Capital Projects Fund

Debt Service Fund

Food Service / Cafeteria Operations Fund

Child Care Operations Fund

Other Enterprise Funds

Internal Service Fund

Private Purpose Trust Fund

Investment Trust Fund

Pension Trust Fund

Activity Fund

Other Agency Fund

Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS \$471,475 \$471,225

2024-2025 Final General Fund Budget

Fund Balance Summary (FBS)

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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	213,311
0850 Unassigned Fund Balance	1,865,048
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,078,359

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve \$2,278,359