

# CHARTIERS VALLEY SCHOOL DISTRICT



2021-2022

## Proposed Final General Fund Budget Executive Summary

June 15, 2021

## EXPLANATION OF EXPENDITURE ACCOUNTS

<u>FUNCTION</u>	<u>OBJECT</u>
<b><u>1000 INSTRUCTION</u></b>	
1100 Regular Programs	
1200 Special Education Programs	100 Salaries
1300 Vocational Education Programs	
1400 Homebound, Summer School, Alternative Education	200 Employee Benefits
1500 Non-Public School Programs	
	300 Contracted Professional & Technical Services
<b><u>2000 SUPPORT SERVICES</u></b>	
2100 Pupil Personnel, Guidance, Child Accounting, Psychological Services, Social Work Services	400 Purchased Property Services, Repairs, Rentals
2200 Technology Support Services, Library, Curriculum Development, Staff Development	
2300 Board Services, Tax Collection, Legal Services, Superintendent, Principals, Community Relations	500 Contracted Transportation, Telephone, Insurance, Tuition, Travel, Printing
2400 Nurses and Medical Services	
2500 Fiscal Services, Business Office, Payroll	
2600 Buildings, Grounds, Maintenance, Security	
2700 Transportation Services	
2800 Department Heads, Personnel, State and Federal Programs	600 Supplies, Natural Gas, Fuel, Electricity, Books
2900 Intermediate Unit Services, Pass-Through Funds	
<b><u>3000 OPERATION OF NON-INSTRUCTIONAL SERVICES</u></b>	
3200 Student Activities & Athletics	700 Equipment – New and Replacement
3300 Community Services	800 Dues & Fees, Interest
<b><u>5000 OTHER FINANCING USES</u></b>	
5100 Debt Service, Other Long-term Debt	900 Fund Transfers
5200 Transfers to Debt Service, Capital Projects or Food Service Funds	

## **EXPLANATION OF REVENUE ACCOUNTS**

### **LOCAL REVENUES**

6111 Current Real Estate Tax  
6112 Interim Real Estate Tax  
6113 Public Utility Tax  
6114 Payment in Lieu of Taxes  
6143 Occupational Privilege  
6151 Earned Income Tax  
6153 Real Estate Transfer Tax  
6157 Mercantile Tax  
6411 Delinquent Real Estate Tax  
6451 Delinquent Earned Income Tax  
6457 Delinquent Mercantile Tax  
6510 Interest Earnings  
6700 Athletic Fund Revenue  
6832 IDEA Funds from AIU  
6910 Rentals  
6920 Donations  
6940 Tuition from other LEA'S  
6990 Miscellaneous Revenue

### **STATE REVENUES**

7111 Basic Education Funding  
7112 Social Security – State Share  
7160 Tuition for Court-Placed Children

### **STATE REVENUES**

7271 Special Education Subsidy  
7311 Transportation Subsidy – Public  
7312 Transportation Subsidy – Non-Public  
7320 Rental & Sinking Fund Payments  
7330 Health Services Reimbursement  
7340 State Property Tax Reduction Allocation  
7505 Ready to Learn Grant  
7820 Retirement – State Share

### **FEDERAL REVENUES**

8514 Title I  
8515 Title II  
8517 Title IV  
8741 ESSER Funds  
8810 Medical Assistance Reimbursement – ACCESS

### **OTHER FINANCING**

9300 Transfer from Other Funds  
9400 Sale of Fixed Assets

**BUDGET SUMMARY  
CHARTIERS VALLEY SCHOOL DISTRICT**

May 4, 2021

**BUDGET**

**2021-2022**

USE OF FUND BALANCE

60,789

**REVENUES**

6000	LOCAL REVENUE	52,081,870
7000	STATE REVENUE	17,435,555
8000	FEDERAL REVENUE	2,580,830
9000	OTHER FINANCING SOURCES	-0-

**TOTAL REVENUE**

**72,098,155**

**TOTAL REVENUE & BEGINNING BALANCE**

**72,158,944**

**EXPENDITURES**

1100	REGULAR PROGRAMS	34,313,599
1200	SPECIAL PROGRAMS	8,576,735
1300	VOCATIONAL PROGRAMS	871,560
1400	OTHER INSTRUCTIONAL PROGRAMS	41,250
1500	NON-PUBLIC PROGRAMS	9,191
2100	PUPIL PERSONNEL	1,867,710
2200	INSTRUCTIONAL STAFF SUPPORT	2,498,084
2300	ADMINISTRATION	3,669,405
2400	PUPIL HEALTH	474,110
2500	BUSINESS	969,404
2600	OPERATION/MAINTENANCE OF PLANT	6,064,419
2700	STUDENT TRANSPORTATION	5,160,041
2800	SUPPORT SERVICES-CENTRAL	126,080
2900	OTHER SUPPORT SERVICES	663,400
3200	STUDENT ACTIVITIES	1,520,760
3300	COMMUNITY SERVICES	15,494
5100	DEBT SERVICE	5,217,702
5200	FUND TRANSFERS	100,000
5900	BUDGETARY RESERVE	-0-

**TOTAL EXPENDITURES**

**72,158,944**

➤ **MILLAGE RATE 18.758 MILLS**

**SUMMARY PAGE**

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**BUDGET**  
**2021 - 2022**

**TOTALS BY OBJECT**

100	SALARIES	33,375,750
200	EMPLOYEE BENEFITS	21,012,780
300	PURCHASED PROFESSIONAL SERVICES	2,607,320
400	PURCHASED PROPERTY SERVICES	494,676
500	OTHER PURCHASED SERVICES	5,412,234
600	SUPPLIES	2,427,230
700	EQUIPMENT	739,509
800	OTHER OBJECTS	4,163,030
900	OTHER FINANCING USES	1,926,415
	<b>TOTALS</b>	<hr/> <b>72,158,944</b>

**LOCAL REVENUES**

**PROPOSED**  
**2021 – 2022**

**6000 DESCRIPTION**

6111	CURRENT REAL ESTATE TAX	42,288,059
6112	INTERIM REAL ESTATE TAX	172,530
6113	PUBLIC UTILITY TAX	43,000
6114	PAYMENT IN LIEU OF TAXES	90,100
6143	OCCUPATION PRIVILEGE TAX	68,996
6151	EARNED INCOME TAX	5,418,455
6153	REAL ESTATE TRANSFER TAX	880,825
6157	MERCANTILE TAX	529,140
6411	DELINQUENT REAL ESTATE TAX	1,079,435
6451	DELINQUENT EARNED INCOME TAX	124,535
6457	DELINQUENT MERCANTILE TAX	3,195
6510	INTEREST EARNINGS	50,000
6700	ATHLETIC FUND REVENUE	56,915
6832	IDEA FUNDS	427,535
6890	REVENUE FROM INTERMEDIARY SOURCES	9,150
6910	RENTALS	80,000

6920	DONATIONS	20,000
6940	TUITION FROM OTHER LEA'S	620,000
6990	MISCELLANEOUS REVENUE	120,000
<b>TOTAL LOCAL REVENUES</b>		<b>52,081,870</b>

**STATE REVENUES**

<b><u>7000 DESCRIPTION</u></b>		<b><u>PROPOSED 2021 – 2022</u></b>
7110	BASIC EDUCATION FUNDING – FORMULA	6,084,362
7112	BASIC ED FUNDING – SOCIAL SECURITY	1,246,023
7160	TUITION 1305 AND 1306	66,991
7271	SPECIAL EDUCATION SUBSIDY	1,799,174
7311	TRANSPORTATION SUBSIDY – PUBLIC	909,395
7312	TRANSPORTATION SUBSIDY – NONPUBLIC	109,340
7320	RENTALS AND SINKING FUND PAYMENTS	262,177
7330	HEALTH SERVICES REIMBURSEMENT	62,055
7340	STATE PROPERTY TAX ALLOCATION	911,525
7369	SAFE SCHOOLS	30,000
7502	READY TO LEARN GRANT	303,975
7820	RETIREMENT – STATE SHARE	5,650,438
<b>TOTAL STATE REVENUES</b>		<b>17,435,455</b>

**FEDERAL REVENUES**

<b><u>8000 DESCRIPTION</u></b>		<b><u>PROPOSED 2021 – 2022</u></b>
8514	TITLE I – PART A	361,860
8515	TITLE II	77,060
8517	Title IV	26,990
8741	ESSERS FUNDING	1,987,350
8810	MEDICAL ASSISTANCE REIMBURSEMENT	<u>127,570</u>
<b>TOTAL FEDERAL REVENUES</b>		<b>2,580,830</b>

**OTHER FINANCING SOURCES**

<b><u>9000 DESCRIPTION</u></b>	<b><u>PROPOSED 2021 – 2022</u></b>
9300 TRANSFER FROM CAPITAL PROJECTS	-0-
9400 SALE OF FIXED ASSETS	-0-
<b>TOTAL OTHER FINANCING SOURCES</b>	<hr/> -0-

**TOTAL REVENUES**

	<b><u>PROPOSED 2021 - 2022</u></b>
6000 LOCAL REVENUES	52,081,870
7000 STATE REVENUES	17,435,455
8000 FEDERAL REVENUES	2,580,830
9000 OTHER FINANCING SOURCES	-0-
<b>TOTAL REVENUES</b>	<hr/> <b>72,098,155</b>