

# FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/04/2021

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Patricia W Connolly

(412)429-2204

Extn :

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

\_\_\_\_\_  
pconnolly@cvsd.net

\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Chartiers Valley SD	COUNTY : Allegheny	AUN : 103021752
--	-----------------------	--------------------

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2021-2022 (compared to 2020-2021)?

Yes  No

If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$72158944
Ending Unassigned Fund Balance	\$2026644
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.80%

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
-----------------------------	------

DUE DATE: AUGUST 15, 2021

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Chartiers Valley SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103021752
--	------------------------------	----------------------------------

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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/4/2021
--	-------------------------

**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The projected ending fund balance represents funds available for unforeseen increases in expenditures or revenue shortfalls.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	838,344
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,087,433
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$2,087,433</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	52,081,870
7000 Revenue from State Sources	17,435,455
8000 Revenue from Federal Sources	2,580,830
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$72,098,155</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$74,185,588</u></b>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	42,288,059
6112 Interim Real Estate Taxes	172,530
6113 Public Utility Realty Taxes	43,000
6114 Payments in Lieu of Current Taxes - State / Local	90,100
6140 Current Act 511 Taxes - Flat Rate Assessments	68,996
6150 Current Act 511 Taxes - Proportional Assessments	6,828,420
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,207,165
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	56,915
6800 Revenues from Intermediary Sources / Pass-Through Funds	436,685
6910 Rentals	80,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	620,000
6990 Refunds and Other Miscellaneous Revenue	120,000

**REVENUE FROM LOCAL SOURCES \$52,081,870****REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	6,084,362
7112 Basic Education Funding-Social Security	1,246,023
7160 Tuition for Orphans Subsidy	66,991
7271 Special Education funds for School-Aged Pupils	1,799,174
7311 Pupil Transportation Subsidy	909,395
7312 Nonpublic and Charter School Pupil Transportation Subsidy	109,340
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	262,177
7330 Health Services (Medical, Dental, Nurse, Act 25)	62,055
7340 State Property Tax Reduction Allocation	911,525
7360 Safe Schools	30,000
7501 PA Accountability Grants	303,975
7820 State Share of Retirement Contributions	5,650,438

**REVENUE FROM STATE SOURCES \$17,435,455****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	361,860
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	77,060
8517 NCLB, Title IV - 21st Century Schools	26,990
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	1,987,350

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	127,570
Reimbursements (Access)	

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,580,830</b>
-------------------------------------	--------------------

<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>72,098,155</b>
---	-------------------

Act 1 Index (current): 3.0%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$42,288,059</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b>\$911,525</b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$43,199,584</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$44,630,872</b>	
	<b>Allegheny</b>	<b>Total</b>

---

<b>2020-21 Data</b>		
a. Assessed Value	\$2,361,075,091	\$2,361,075,091
b. Real Estate Mills	18.2118	
<b>I. 2021-22 Data</b>		
c. 2019 STEB Market Value	\$2,130,967,499	\$2,130,967,499
d. Assessed Value	\$2,379,297,993	\$2,379,297,993
e. Assessed Value of New Constr/ Renov	\$0	\$0

---

<b>2020-21 Calculations</b>		
f. 2020-21 Tax Levy	\$42,999,427	\$42,999,427
(a * b)		
<b>2021-22 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$42,999,427	\$42,999,427
(f Total * g)		
i. Base Mills Subject to Index	18.2118	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

---

<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.72619%	96.72619%
k. Tax Levy Needed	\$44,630,872	\$44,630,872
(Approx. Tax Levy * g)		
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>18.7580</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$44,630,872	\$44,630,872
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$43,719,347
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$42,288,059
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.0%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$42,288,059</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$911,525</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$43,199,584</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$44,630,872</b>	
	<b>Allegheny</b>	<b>Total</b>

---

<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	18.7581	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$44,631,110	\$44,631,110
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

---

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$5,366.78	
Number of Homestead/Farmstead Properties	9055	9055
Median Assessed Value of Homestead Properties		\$131,400

---

Act 1 Index (current): 3.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$42,288,059</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$911,525</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$43,199,584</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$44,630,872</b>
	<b>Allegheny</b>

**Total**

---

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$911,525	Lowering RE Tax Rate	\$0		\$911,525
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$911,525</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	2,379,297,993	18.7580	44,630,872			96.72619%	
<b>Totals:</b>	<b>2,379,297,993</b>		<b>44,630,872</b>	911,525 =	43,719,347 X	96.72619% =	42,288,059

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	68,996
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes-- Flat Rate Assessments 68,996 68,996**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	5,418,455	5,418,455
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	880,825	880,825
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	0.7500	0.000	529,140	529,140
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes-- Proportional Assessments 6,828,420 6,828,420**

**Total Act 511, Current Taxes 6,897,416**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,130,967,499 X</b>	<b>12</b>	<b>25,571,610</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Allegheny	18.2118	18.7580	3.00%	Yes	3.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>					3.0%				
6141	Current Act 511 Per Capita Taxes					3.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.0%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.0%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	3.0%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	34,313,599
1200 Special Programs - Elementary / Secondary	8,576,735
1300 Vocational Education	871,560
1400 Other Instructional Programs - Elementary / Secondary	41,250
1500 Nonpublic School Programs	9,191
<b>Total Instruction</b>	<b>\$43,812,335</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,867,710
2200 Support Services - Instructional Staff	2,498,084
2300 Support Services - Administration	3,669,405
2400 Support Services - Pupil Health	474,110
2500 Support Services - Business	969,404
2600 Operation and Maintenance of Plant Services	6,064,419
2700 Student Transportation Services	5,160,041
2800 Support Services - Central	126,080
2900 Other Support Services	663,400
<b>Total Support Services</b>	<b>\$21,492,653</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,520,760
3300 Community Services	15,494
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,536,254</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,217,702
5200 Interfund Transfers - Out	100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,317,702</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$72,158,944</b>

## 2021-2022 Final General Fund Budget

LEA : 103021752 Chartiers Valley SD

Printed 5/5/2021 1:25:54 PM

Page - 1 of 3

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	20,023,635
200 Personnel Services - Employee Benefits	12,237,573
300 Purchased Professional and Technical Services	375,300
400 Purchased Property Services	18,200
500 Other Purchased Services	1,250,655
600 Supplies	345,865
700 Property	39,843
800 Other Objects	22,528
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$34,313,599</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,102,128
200 Personnel Services - Employee Benefits	2,632,317
300 Purchased Professional and Technical Services	1,080,878
500 Other Purchased Services	1,748,342
600 Supplies	12,745
800 Other Objects	325
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$8,576,735</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	871,560
<b>Total Vocational Education</b>	<b>\$871,560</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	23,360
200 Personnel Services - Employee Benefits	17,890
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$41,250</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	8,191
600 Supplies	1,000
<b>Total Nonpublic School Programs</b>	<b>\$9,191</b>
<b>Total Instruction</b>	<b>\$43,812,335</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,085,810
200 Personnel Services - Employee Benefits	701,995
300 Purchased Professional and Technical Services	21,000
500 Other Purchased Services	5,200
600 Supplies	53,060
800 Other Objects	645
<b>Total Support Services - Students</b>	<b>\$1,867,710</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	832,127
200 Personnel Services - Employee Benefits	574,590

## 2021-2022 Final General Fund Budget

LEA : 103021752 Chartiers Valley SD

Printed 5/5/2021 1:25:54 PM

Page - 2 of 3

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	153,392
500 Other Purchased Services	43,800
600 Supplies	203,025
700 Property	667,000
800 Other Objects	24,150
<b>Total Support Services - Instructional Staff</b>	<b>\$2,498,084</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,913,135
200 Personnel Services - Employee Benefits	1,177,595
300 Purchased Professional and Technical Services	343,000
500 Other Purchased Services	75,025
600 Supplies	59,459
700 Property	14,166
800 Other Objects	87,025
<b>Total Support Services - Administration</b>	<b>\$3,669,405</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	263,870
200 Personnel Services - Employee Benefits	199,140
300 Purchased Professional and Technical Services	700
400 Purchased Property Services	600
600 Supplies	4,800
700 Property	5,000
<b>Total Support Services - Pupil Health</b>	<b>\$474,110</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	415,545
200 Personnel Services - Employee Benefits	304,300
300 Purchased Professional and Technical Services	160,295
400 Purchased Property Services	1,224
500 Other Purchased Services	7,800
600 Supplies	75,840
700 Property	1,500
800 Other Objects	2,900
<b>Total Support Services - Business</b>	<b>\$969,404</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,502,580
200 Personnel Services - Employee Benefits	1,613,195
300 Purchased Professional and Technical Services	283,864
400 Purchased Property Services	399,230
500 Other Purchased Services	99,375
600 Supplies	1,144,875
700 Property	12,000
800 Other Objects	9,300
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$6,064,419</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	2,322,040

## 2021-2022 Final General Fund Budget

LEA : 103021752 Chartiers Valley SD

Printed 5/5/2021 1:25:54 PM

Page - 3 of 3

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,149,410
300 Purchased Professional and Technical Services	12,800
400 Purchased Property Services	67,922
500 Other Purchased Services	1,223,702
600 Supplies	382,342
800 Other Objects	1,825
<b>Total Student Transportation Services</b>	<b>\$5,160,041</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	80,745
200 Personnel Services - Employee Benefits	45,335
<b>Total Support Services - Central</b>	<b>\$126,080</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	63,400
800 Other Objects	600,000
<b>Total Other Support Services</b>	<b>\$663,400</b>
<b>Total Support Services</b>	<b>\$21,492,653</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	810,775
200 Personnel Services - Employee Benefits	359,440
300 Purchased Professional and Technical Services	167,900
400 Purchased Property Services	7,500
500 Other Purchased Services	10,500
600 Supplies	141,600
800 Other Objects	23,045
<b>Total Student Activities</b>	<b>\$1,520,760</b>
<b>3300 <u>Community Services</u></b>	
500 Other Purchased Services	12,875
600 Supplies	2,619
<b>Total Community Services</b>	<b>\$15,494</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,536,254</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	3,391,287
900 Other Uses of Funds	1,826,415
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,217,702</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	100,000
<b>Total Interfund Transfers - Out</b>	<b>\$100,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,317,702</b>
<b>TOTAL EXPENDITURES</b>	<b>\$72,158,944</b>



**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	9,202,950	9,202,950
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	3,400,000	649,000
Other Capital Projects Fund		
Debt Service Fund	2,443,000	2,373,000
Food Service / Cafeteria Operations Fund	100	100
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	50,000	20,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$15,096,050</b>	<b>\$12,245,050</b>

**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$15,096,050</b>	<b>\$12,245,050</b>
-----------------------------------	---------------------	---------------------

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**General 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 General Fund**

**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

## 2021-2022 Final General Fund Budget

LEA : 103021752 Chartiers Valley SD

Printed 5/5/2021 1:25:56 PM

Page - 2 of 6

**Long-Term Indebtedness****06/30/2021 Estimate****06/30/2022 Projection**

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850****Capital Reserve Fund - \$ 1431**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 1431****Other Capital Projects Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund****Debt Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Debt Service Fund****Food Service / Cafeteria Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

## 2021-2022 Final General Fund Budget

LEA : 103021752 Chartiers Valley SD

Printed 5/5/2021 1:25:56 PM

Page - 3 of 6

**Long-Term Indebtedness****06/30/2021 Estimate****06/30/2022 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund****Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund****Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds****Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund****Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2021 Estimate</u></b>	<b><u>06/30/2022 Projection</u></b>
--------------------------------------	-----------------------------------	-------------------------------------

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>		

**Short-Term Payables**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	76,850,000	75,195,000
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		
<b>Total Short-Term Payables</b>	<b>\$76,850,000</b>	<b>\$75,195,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$76,850,000</b>	<b>\$75,195,000</b>



Account Description	Amounts
0810 Nonspendable Fund Balance	838,344
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,026,644
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,026,644</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,864,988</b>
--	--------------------