

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2021

James W. Hoos
President of the Board - Original Signature Required

Date 6/21/2021

CT PA
Secretary of the Board - Original Signature Required

Date 6/21/2021

Donald L Bennett
Chief School Administrator - Original Signature Required

Date 6/21/2021

Donald L Bennett

(724)746-1400 Extn :108

Contact Person

Telephone Extension

don.bennett@charters-houston.sd.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Chartiers-Houston SD	COUNTY : Washington	AUN : 101631903
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

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

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

Yes

No

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

Total Budgeted Expenditures	\$21148085
Ending Unassigned Fund Balance	\$1086622
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.13%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/30/2021
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DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF FUE-2020
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Charters-Houston SD	County : Washington	AUN Number : 101631903
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/17/2021
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DUE DATE:
 IMMEDIATELY FOLLOWING
 ADOPTION OF PROPOSED
 FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is for anticipated transfers to capital projections for emergency repairs.
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.	Funds made available for unforeseen expenditures.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	33,230
0820 Restricted Fund Balance	5,564,495
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,086,622
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,086,622</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	12,440,911
7000 Revenue from State Sources	8,179,977
8000 Revenue from Federal Sources	208,800
9000 Other Financing Sources	318,397
Total Estimated Revenues And Other Financing Sources	<u>\$21,148,085</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$22,234,707</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	10,670,621
6112 Interim Real Estate Taxes	75,000
6113 Public Utility Realty Taxes	5,000
6140 Current Act 511 Taxes - Flat Rate Assessments	20,000
6150 Current Act 511 Taxes - Proportional Assessments	1,357,600
6400 Delinquencies on Taxes Levied / Assessed by the LEA	201,000
6500 Earnings on Investments	5,290
6700 Revenues from LEA Activities	25,000
6990 Refunds and Other Miscellaneous Revenue	81,400
REVENUE FROM LOCAL SOURCES	\$12,440,911
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,621,402
7112 Basic Education Funding-Social Security	393,712
7271 Special Education funds for School-Aged Pupils	644,847
7311 Pupil Transportation Subsidy	267,084
7312 Nonpublic and Charter School Pupil Transportation Subsidy	19,370
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	170,130
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,500
7340 State Property Tax Reduction Allocation	312,842
7505 Ready to Learn Block Grant	178,652
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	114,438
7810 State Share of Social Security and Medicare Taxes	315,000
7820 State Share of Retirement Contributions	1,120,000
REVENUE FROM STATE SOURCES	\$8,179,977
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	160,644
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	43,156
8517 NCLB, Title IV - 21st Century Schools	5,000
REVENUE FROM FEDERAL SOURCES	\$208,800
OTHER FINANCING SOURCES	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	318,397
OTHER FINANCING SOURCES	\$318,397
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	21,148,085

Act 1 Index (current): 3.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,670,621	
Amount of Tax Relief for Homestead Exclusions	<u>\$312,842</u>	
Total Approx. Tax Revenue:	\$10,983,463	
Approx. Tax Levy for Tax Rate Calculation:	\$11,428,072	
	Washington	Total

2020-21 Data		
a. Assessed Value	\$801,853,569	\$801,853,569
b. Real Estate Mills	12.9904	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$664,165,845	\$664,165,845
d. Assessed Value	\$848,346,219	\$848,346,219
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020-21 Calculations		
f. 2020-21 Tax Levy	\$10,416,399	\$10,416,399
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$10,416,399	\$10,416,399
(f Total * g)		
i. Base Mills Subject to Index	12.9904	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$11,428,072	\$11,428,072
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	13.4710	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,428,072	\$11,428,072
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,115,230
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,670,621
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$10,670,621

Amount of Tax Relief for Homestead Exclusions \$312,842

Total Approx. Tax Revenue: \$10,983,463

Approx. Tax Levy for Tax Rate Calculation: \$11,428,072

Washington

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	13.4710	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$11,428,072	\$11,428,072
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$9,458.83	
Number of Homestead/Farmstead Properties	2473	2473
Median Assessed Value of Homestead Properties		\$142,600

Act 1 Index (current): 3.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$10,670,621
Amount of Tax Relief for Homestead Exclusions	<u>\$312,842</u>
Total Approx. Tax Revenue:	\$10,983,463
Approx. Tax Levy for Tax Rate Calculation:	\$11,428,072
	Washington
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$312,842	Lowering RE Tax Rate	\$0	\$312,842
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$312,842

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>
Washington	848,346,219	13.4710	11,428,072			96.00000%	
Totals:	848,346,219		11,428,072	312,842	11,115,230	96.00000%	10,670,621

	<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	20,000
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 **20,000** **20,000**

	<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%	1,002,240	1,002,240
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	355,360	355,360
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes-- Proportional Assessments **1,357,600** **1,357,600**

Total Act 511, Current Taxes **1,377,600**

Act 511 Tax Limit -->	664,165,845	12	7,969,990
	Market Value	Mills	(511 Limit)

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> Washington	12.9904	13.4710	3.70%	Yes	3.7%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,257,454
1200 Special Programs - Elementary / Secondary	1,862,542
1300 Vocational Education	488,455
1400 Other Instructional Programs - Elementary / Secondary	313,539
Total Instruction	\$10,921,990
2000 Support Services	
2100 Support Services - Students	408,407
2200 Support Services - Instructional Staff	757,540
2300 Support Services - Administration	2,091,673
2400 Support Services - Pupil Health	202,439
2500 Support Services - Business	283,083
2600 Operation and Maintenance of Plant Services	2,356,090
2700 Student Transportation Services	1,109,940
2800 Support Services - Central	2,000
2900 Other Support Services	20,000
Total Support Services	\$7,231,172
3000 Operation of Non-Instructional Services	
3200 Student Activities	555,000
3300 Community Services	12,000
Total Operation of Non-Instructional Services	\$567,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,027,923
5200 Interfund Transfers - Out	50,000
5900 Budgetary Reserve	350,000
Total Other Expenditures and Financing Uses	\$2,427,923
Total Estimated Expenditures and Other Financing Uses	\$21,148,085

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,269,010
200 Personnel Services - Employee Benefits	3,219,944
300 Purchased Professional and Technical Services	55,000
400 Purchased Property Services	50,000
500 Other Purchased Services	454,800
600 Supplies	145,200
700 Property	62,000
800 Other Objects	1,500
Total Regular Programs - Elementary / Secondary	\$8,257,454
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	763,589
200 Personnel Services - Employee Benefits	629,317
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	6,000
500 Other Purchased Services	409,136
600 Supplies	10,500
700 Property	4,000
Total Special Programs - Elementary / Secondary	\$1,862,542
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	89,209
200 Personnel Services - Employee Benefits	60,810
400 Purchased Property Services	500
500 Other Purchased Services	334,400
600 Supplies	1,000
700 Property	2,536
Total Vocational Education	\$488,455
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	218,512
200 Personnel Services - Employee Benefits	93,527
600 Supplies	1,500
Total Other Instructional Programs - Elementary / Secondary	\$313,539
Total Instruction	\$10,921,990
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	226,392
200 Personnel Services - Employee Benefits	127,464
300 Purchased Professional and Technical Services	46,500
500 Other Purchased Services	4,001
600 Supplies	3,800
800 Other Objects	250
Total Support Services - Students	\$408,407
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	165,459
200 Personnel Services - Employee Benefits	100,696
300 Purchased Professional and Technical Services	307,335
400 Purchased Property Services	3,000
500 Other Purchased Services	15,050
600 Supplies	100,000
700 Property	63,500
800 Other Objects	2,500
Total Support Services - Instructional Staff	\$757,540
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,119,389
200 Personnel Services - Employee Benefits	696,702
300 Purchased Professional and Technical Services	71,000
400 Purchased Property Services	23,100
500 Other Purchased Services	74,700
600 Supplies	16,700
700 Property	8,500
800 Other Objects	81,582
Total Support Services - Administration	\$2,091,673
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	114,782
200 Personnel Services - Employee Benefits	79,155
400 Purchased Property Services	250
500 Other Purchased Services	1,800
600 Supplies	4,952
700 Property	1,500
Total Support Services - Pupil Health	\$202,439
2500 Support Services - Business	
100 Personnel Services - Salaries	137,500
200 Personnel Services - Employee Benefits	79,517
300 Purchased Professional and Technical Services	38,966
400 Purchased Property Services	6,500
500 Other Purchased Services	15,000
600 Supplies	2,600
700 Property	2,500
800 Other Objects	500
Total Support Services - Business	\$283,083
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	611,765
200 Personnel Services - Employee Benefits	454,349
300 Purchased Professional and Technical Services	393,000
400 Purchased Property Services	572,000
500 Other Purchased Services	135,676
600 Supplies	157,600
700 Property	31,500
800 Other Objects	200

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$2,356,090
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,109,840
600 Supplies	100
Total Student Transportation Services	\$1,109,940
2800 <u>Support Services - Central</u>	
800 Other Objects	2,000
Total Support Services - Central	\$2,000
2900 <u>Other Support Services</u>	
500 Other Purchased Services	20,000
Total Other Support Services	\$20,000
Total Support Services	\$7,231,172
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	251,823
200 Personnel Services - Employee Benefits	82,277
300 Purchased Professional and Technical Services	54,100
400 Purchased Property Services	16,000
500 Other Purchased Services	78,800
600 Supplies	49,500
700 Property	16,000
800 Other Objects	6,500
Total Student Activities	\$555,000
3300 <u>Community Services</u>	
800 Other Objects	12,000
Total Community Services	\$12,000
Total Operation of Non-Instructional Services	\$567,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	502,923
900 Other Uses of Funds	1,525,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,027,923
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	50,000
Total Interfund Transfers - Out	\$50,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	350,000
Total Budgetary Reserve	\$350,000
Total Other Expenditures and Financing Uses	\$2,427,923
TOTAL EXPENDITURES	\$21,148,085

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	3,457,530	2,957,530
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	775	1,000
Capital Reserve Fund - § 690, §1850	381,000	395,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	20,250	15,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,859,555	\$3,368,530

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

TOTAL CASH AND INVESTMENTS	\$3,859,555	\$3,368,530
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	1,065,473	1,824,523
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	\$1,065,473	\$1,824,523
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Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

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

Total Other Comptroller-Approved Special Revenue Funds		
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Athletic / School-Sponsored Extra Curricular Activities Fund

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

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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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

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

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$1,065,473	\$1,824,523

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

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

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$1,065,473	\$1,824,523
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Account Description	Amounts
0810 Nonspendable Fund Balance	33,230
0820 Restricted Fund Balance	5,564,495
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,086,622
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,086,622
5900 Budgetary Reserve	350,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,034,347