

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/29/2021

William S. Pabel

President of the Board - Original Signature Required

[Signature]

Secretary of the Board - Original Signature Required

Dr. Mark Kuddan

Chief School Administrator - Original Signature Required

Dennis K Shaffer

Contact Person

dshaffer@crilions.org

Email Address

6/30/21

Date

6/30/21

Date

6/30/21

Date

(814)839-3003

Telephone

Extn :

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Chestnut Ridge SD	COUNTY : Bedford	AUN : 108051503
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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	\$22620982
Ending Unassigned Fund Balance	\$552202
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.44%

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 7/23/21
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DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Chestnut Ridge SD	County : Bedford
AUN Number : 108051503	

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 <i>William J. Patek</i>	DATE <i>6/30/21</i>
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$10,346.36 C x 2%: \$9,048.26</p>	<p>My calculation does not agree with your calculation. I would be happy to supply my spreadsheet that I use to calculate. I use the PASBO spreadsheet.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>We budget \$50,000 as a reserve for unexpected expenditures.</p>
8080	<p>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.</p>	<p>The board passed a resolution to keep an unassigned fund balance for use with future unexpected expenditures.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>The board passed a resolution to commit a balance of the fund balance for a specific purpose.</p>

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,219,168
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,720,630
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,939,798</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	6,709,430
7000 Revenue from State Sources	14,301,709
8000 Revenue from Federal Sources	441,415
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$21,452,554</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$30,392,352</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,029,700
6113 Public Utility Realty Taxes	5,500
6114 Payments in Lieu of Current Taxes - State / Local	8,200
6120 Current Per Capita Taxes, Section 679	30,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	880,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	254,000
6500 Earnings on Investments	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	278,000
6940 Tuition from Patrons	118,030
6990 Refunds and Other Miscellaneous Revenue	36,000
REVENUE FROM LOCAL SOURCES	\$6,709,430
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,382,958
7112 Basic Education Funding-Social Security	349,717
7160 Tuition for Orphans Subsidy	50,080
7220 Vocational Education	35,883
7271 Special Education funds for School-Aged Pupils	1,049,101
7292 Pre-K Counts	297,500
7311 Pupil Transportation Subsidy	1,300,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	479,081
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,500
7340 State Property Tax Reduction Allocation	452,413
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	285,476
7820 State Share of Retirement Contributions	1,570,000
REVENUE FROM STATE SOURCES	\$14,301,709
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	380,795
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	51,429
8517 NCLB, Title IV - 21st Century Schools	9,191
REVENUE FROM FEDERAL SOURCES	\$441,415
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	21,452,554

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,029,700
Amount of Tax Relief for Homestead Exclusions	<u>\$452,413</u>
Total Approx. Tax Revenue:	\$5,482,113
Approx. Tax Levy for Tax Rate Calculation:	\$5,763,334

Bedford	Total
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2020-21 Data		
a. Assessed Value	\$650,823,735	\$650,823,735
b. Real Estate Mills	8.6478	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$631,038,232	\$631,038,232
d. Assessed Value	\$650,195,588	\$650,195,588
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020-21 Calculations		
f. 2020-21 Tax Levy	\$5,628,193	\$5,628,193
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$5,628,193	\$5,628,193
(f Total * g)		
i. Base Mills Subject to Index	8.6478	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.70486%	94.70486%
k. Tax Levy Needed	\$5,763,334	\$5,763,334
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	8.8640	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$5,763,334	\$5,763,334
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,310,921
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,029,700
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$5,029,700	
Amount of Tax Relief for Homestead Exclusions	<u>\$452,413</u>	
Total Approx. Tax Revenue:	\$5,482,113	
Approx. Tax Levy for Tax Rate Calculation:	\$5,763,334	

Bedford

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	9.0023	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,853,256	\$5,853,256
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	\$15,849.00	
Number of Homestead/Farmstead Properties	3294	3294
Median Assessed Value of Homestead Properties		\$105,000

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,029,700
Amount of Tax Relief for Homestead Exclusions	<u>\$452,413</u>
Total Approx. Tax Revenue:	\$5,482,113
Approx. Tax Levy for Tax Rate Calculation:	\$5,763,334
	Bedford
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$452,413	Lowering RE Tax Rate	\$0		\$452,413
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$452,413

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>
Bedford	650,195,588	8.8640	5,763,334			94.70486%	
Totals:	650,195,588		5,763,334	452,413 =	5,310,921 X	94.70486% =	5,029,700

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		30,000
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	\$5.00	\$0.00	30,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 30,000 30,000

	<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%	800,000	800,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	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-- 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 880,000 880,000

Total Act 511, Current Taxes 910,000

Act 511 Tax Limit -->	631,038,232 X	12	7,572,459
	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> Bedford	8.6478	8.8640	2.51%	Yes	4.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.1%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,142,120
1200 Special Programs - Elementary / Secondary	2,304,082
1300 Vocational Education	946,716
1400 Other Instructional Programs - Elementary / Secondary	420,188
1800 Pre-Kindergarten	352,112
Total Instruction	\$13,165,218
2000 Support Services	
2100 Support Services - Students	618,297
2200 Support Services - Instructional Staff	548,173
2300 Support Services - Administration	1,517,212
2400 Support Services - Pupil Health	253,693
2500 Support Services - Business	512,889
2600 Operation and Maintenance of Plant Services	1,635,885
2700 Student Transportation Services	1,799,451
2800 Support Services - Central	258,837
2900 Other Support Services	6,000
Total Support Services	\$7,150,437
3000 Operation of Non-Instructional Services	
3200 Student Activities	354,209
Total Operation of Non-Instructional Services	\$354,209
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	1,901,118
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$1,951,118
Total Estimated Expenditures and Other Financing Uses	\$22,620,982

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	4,370,805
200 Personnel Services - Employee Benefits	3,152,530
300 Purchased Professional and Technical Services	59,915
400 Purchased Property Services	24,187
500 Other Purchased Services	1,076,882
600 Supplies	320,320
700 Property	85,274
800 Other Objects	52,207
Total Regular Programs - Elementary / Secondary	\$9,142,120
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,078,885
200 Personnel Services - Employee Benefits	676,093
300 Purchased Professional and Technical Services	262,200
500 Other Purchased Services	268,515
600 Supplies	18,379
800 Other Objects	10
Total Special Programs - Elementary / Secondary	\$2,304,082
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	366,555
200 Personnel Services - Employee Benefits	281,722
500 Other Purchased Services	277,424
600 Supplies	20,886
800 Other Objects	129
Total Vocational Education	\$946,716
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	67,402
200 Personnel Services - Employee Benefits	57,616
300 Purchased Professional and Technical Services	250,470
500 Other Purchased Services	42,000
600 Supplies	2,700
Total Other Instructional Programs - Elementary / Secondary	\$420,188
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	214,133
200 Personnel Services - Employee Benefits	137,979
Total Pre-Kindergarten	\$352,112
Total Instruction	\$13,165,218
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	344,004
200 Personnel Services - Employee Benefits	260,638
300 Purchased Professional and Technical Services	2,515
500 Other Purchased Services	1,050

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<u>Description</u>	<u>Amount</u>
600 Supplies	9,670
800 Other Objects	420
Total Support Services - Students	\$618,297
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	275,378
200 Personnel Services - Employee Benefits	196,474
300 Purchased Professional and Technical Services	39,521
600 Supplies	33,505
800 Other Objects	3,295
Total Support Services - Instructional Staff	\$548,173
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	765,006
200 Personnel Services - Employee Benefits	543,762
300 Purchased Professional and Technical Services	112,880
500 Other Purchased Services	16,550
600 Supplies	55,464
800 Other Objects	23,550
Total Support Services - Administration	\$1,517,212
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	121,938
200 Personnel Services - Employee Benefits	118,626
300 Purchased Professional and Technical Services	5,500
500 Other Purchased Services	675
600 Supplies	6,604
800 Other Objects	350
Total Support Services - Pupil Health	\$253,693
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	197,113
200 Personnel Services - Employee Benefits	192,957
300 Purchased Professional and Technical Services	38,000
400 Purchased Property Services	35,500
500 Other Purchased Services	17,500
600 Supplies	21,519
800 Other Objects	10,300
Total Support Services - Business	\$512,889
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	482,948
200 Personnel Services - Employee Benefits	404,657
300 Purchased Professional and Technical Services	11,555
400 Purchased Property Services	166,084
500 Other Purchased Services	123,880
600 Supplies	406,351
700 Property	2,500
800 Other Objects	37,910
Total Operation and Maintenance of Plant Services	\$1,635,885

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	50,052
200 Personnel Services - Employee Benefits	34,820
300 Purchased Professional and Technical Services	2,200
500 Other Purchased Services	1,712,379
Total Student Transportation Services	\$1,799,451
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	84,086
200 Personnel Services - Employee Benefits	59,751
300 Purchased Professional and Technical Services	110,000
500 Other Purchased Services	1,500
600 Supplies	3,500
Total Support Services - Central	\$258,837
2900 <u>Other Support Services</u>	
500 Other Purchased Services	6,000
Total Other Support Services	\$6,000
Total Support Services	\$7,150,437
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	166,058
200 Personnel Services - Employee Benefits	72,551
300 Purchased Professional and Technical Services	24,000
500 Other Purchased Services	91,300
800 Other Objects	300
Total Student Activities	\$354,209
Total Operation of Non-Instructional Services	\$354,209
5000 <u>Other Expenditures and Financing Uses</u>	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,901,118
Total Interfund Transfers - Out	\$1,901,118
5900 <u>Budgetary Reserve</u>	
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$1,951,118
TOTAL EXPENDITURES	\$22,620,982

Cash and Short-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
- Permanent Fund

Total Cash and Short-Term Investments

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

10,219,497

8,910,499

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments	\$10,219,497	\$8,910,499
TOTAL CASH AND INVESTMENTS	\$10,219,497	\$8,910,499

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	9,438,988	7,673,571
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	\$9,438,988	\$7,673,571
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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

2021-2022 Final General Fund Budget

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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	\$9,438,988	\$7,673,571

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

\$9,438,988

\$7,673,571

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,219,168
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	552,202
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,771,370
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,821,370