

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Connellsville Area SD	COUNTY : Fayette	AUN : 101261302
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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	\$81011793
Ending Unassigned Fund Balance	\$6491743
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.01%

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 7-15-21
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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 : Connellsville Area SD	County : Fayette	AUN Number : 101261302
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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 5/26/21
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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.	We have a budgetary reserve for two reasons, \$200,000 for unexpected expenditures, and \$1,000,000 in set aside funds for ESSER II which we do not have finalized how we are going to spend this yet on learning loss. Will will do the necessar budget transfe
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.	See Above
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	See Above

<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	633,525	
0820 Restricted Fund Balance	1,700,000	
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	4,011,373	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,011,373</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	20,187,818	
7000 Revenue from State Sources	50,883,300	
8000 Revenue from Federal Sources	16,442,953	
9000 Other Financing Sources	110,000	
Total Estimated Revenues And Other Financing Sources		<u>\$87,624,071</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$91,635,444</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	13,729,548
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	25,000
6150 Current Act 511 Taxes - Proportional Assessments	3,243,726
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,412,305
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	95,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,110,639
6910 Rentals	70,000
6920 Contributions and Donations from Private Sources	47,500
6940 Tuition from Patrons	277,000
6990 Refunds and Other Miscellaneous Revenue	151,100

REVENUE FROM LOCAL SOURCES \$20,187,818

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	31,166,470
7112 Basic Education Funding-Social Security	1,450,487
7160 Tuition for Orphans Subsidy	70,000
7271 Special Education funds for School-Aged Pupils	4,883,434
7311 Pupil Transportation Subsidy	3,700,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	677,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	85,000
7340 State Property Tax Reduction Allocation	1,486,039
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	1,050,159
7820 State Share of Retirement Contributions	6,289,711

REVENUE FROM STATE SOURCES \$50,883,300

REVENUE FROM FEDERAL SOURCES

8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	70,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,952,945
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	221,267
8517 NCLB, Title IV - 21st Century Schools	153,993
8742 Governor's Emergency Education Relief Fund (GEER)	75,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	7,612,474
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	6,117,274

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	230,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000

REVENUE FROM FEDERAL SOURCES \$16,442,953

OTHER FINANCING SOURCES

9350 Enterprise Fund Transfers	100,000
9500 Capital Contributions	10,000

OTHER FINANCING SOURCES \$110,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 87,624,071

Act 1 Index (current): 4.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$13,729,548
Amount of Tax Relief for Homestead Exclusions	<u>\$1,486,039</u>
Total Approx. Tax Revenue:	\$15,215,587
Approx. Tax Levy for Tax Rate Calculation:	\$16,741,096

Fayette

Total

2020-21 Data		
a. Assessed Value	\$1,068,353,472	\$1,068,353,472
b. Real Estate Mills	14.2481	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,476,575,186	\$1,476,575,186
d. Assessed Value	\$1,174,970,443	\$1,174,970,443
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$15,222,007	\$15,222,007
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$15,222,007	\$15,222,007
(f Total * g)		
i. Base Mills Subject to Index	14.2481	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.99998%	89.99998%
k. Tax Levy Needed	\$16,741,096	\$16,741,096
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	14.2481	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$16,741,096	\$16,741,096
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$15,255,057
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,729,548
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$13,729,548	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,486,039</u>	
Total Approx. Tax Revenue:	\$15,215,587	
Approx. Tax Levy for Tax Rate Calculation:	\$16,741,096	

Fayette

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	14.8607	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$17,460,883	\$17,460,883
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	\$10,981.00	
Number of Homestead/Farmstead Properties	9498	9498
Median Assessed Value of Homestead Properties		\$63,560

Act 1 Index (current): 4.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,729,548
Amount of Tax Relief for Homestead Exclusions	<u>\$1,486,039</u>
Total Approx. Tax Revenue:	\$15,215,587
Approx. Tax Levy for Tax Rate Calculation:	\$16,741,096

Fayette	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,486,039	Lowering RE Tax Rate	\$0	\$1,486,039
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,486,039

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>
Fayette	1,174,970,443	14.2481	16,741,096			89.99998%	
Totals:	1,174,970,443		16,741,096	- 1,486,039	= 15,255,057	X 89.99998%	= 13,729,548

	<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	\$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			0
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,950,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	293,726
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			3,243,726
Total Act 511, Current Taxes			3,243,726
Act 511 Tax Limit -->		1,476,575,186 X	12
		Market Value	Mills
			17,718,902
			(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> Fayette	14.2481	14.2481	0.00%	Yes	4.3%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	29,221,738
1200 Special Programs - Elementary / Secondary	13,018,550
1300 Vocational Education	4,639,089
1400 Other Instructional Programs - Elementary / Secondary	1,071,989
1500 Nonpublic School Programs	98,000
Total Instruction	\$48,049,366
2000 Support Services	
2100 Support Services - Students	1,400,211
2200 Support Services - Instructional Staff	2,082,595
2300 Support Services - Administration	2,798,013
2400 Support Services - Pupil Health	722,156
2500 Support Services - Business	821,239
2600 Operation and Maintenance of Plant Services	6,055,393
2700 Student Transportation Services	6,490,202
2800 Support Services - Central	1,910,892
2900 Other Support Services	37,000
Total Support Services	\$22,317,701
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,356,397
3300 Community Services	30,000
Total Operation of Non-Instructional Services	\$1,386,397
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,058,329
5900 Budgetary Reserve	1,200,000
Total Other Expenditures and Financing Uses	\$9,258,329
Total Estimated Expenditures and Other Financing Uses	\$81,011,793

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	15,855,600
200 Personnel Services - Employee Benefits	10,217,765
300 Purchased Professional and Technical Services	49,515
400 Purchased Property Services	25,000
500 Other Purchased Services	2,715,100
600 Supplies	219,200
700 Property	128,608
800 Other Objects	10,950
Total Regular Programs - Elementary / Secondary	\$29,221,738
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,954,790
200 Personnel Services - Employee Benefits	3,128,818
300 Purchased Professional and Technical Services	1,659,354
500 Other Purchased Services	3,251,738
600 Supplies	13,250
700 Property	9,800
800 Other Objects	800
Total Special Programs - Elementary / Secondary	\$13,018,550
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	854,506
200 Personnel Services - Employee Benefits	605,138
400 Purchased Property Services	662
500 Other Purchased Services	3,096,183
600 Supplies	45,700
700 Property	35,900
800 Other Objects	1,000
Total Vocational Education	\$4,639,089
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	426,609
200 Personnel Services - Employee Benefits	179,380
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	3,500
500 Other Purchased Services	392,500
600 Supplies	50,000
Total Other Instructional Programs - Elementary / Secondary	\$1,071,989
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	23,000
Total Nonpublic School Programs	\$98,000
Total Instruction	\$48,049,366
2000 Support Services	
2100 <u>Support Services - Students</u>	

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	835,652
200 Personnel Services - Employee Benefits	549,759
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	3,300
600 Supplies	2,500
700 Property	7,000
Total Support Services - Students	\$1,400,211
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	825,431
200 Personnel Services - Employee Benefits	531,164
300 Purchased Professional and Technical Services	31,600
400 Purchased Property Services	300
500 Other Purchased Services	4,000
600 Supplies	456,200
700 Property	231,900
800 Other Objects	2,000
Total Support Services - Instructional Staff	\$2,082,595
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,576,941
200 Personnel Services - Employee Benefits	921,705
300 Purchased Professional and Technical Services	196,260
400 Purchased Property Services	2,300
500 Other Purchased Services	48,707
600 Supplies	13,550
700 Property	5,900
800 Other Objects	32,650
Total Support Services - Administration	\$2,798,013
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	413,757
200 Personnel Services - Employee Benefits	290,604
300 Purchased Professional and Technical Services	5,665
400 Purchased Property Services	1,030
600 Supplies	7,000
700 Property	4,100
Total Support Services - Pupil Health	\$722,156
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	327,495
200 Personnel Services - Employee Benefits	225,857
300 Purchased Professional and Technical Services	8,500
500 Other Purchased Services	28,000
600 Supplies	6,000
700 Property	19,500
800 Other Objects	205,887
Total Support Services - Business	\$821,239
2600 <u>Operation and Maintenance of Plant Services</u>	

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	2,520,391
200 Personnel Services - Employee Benefits	1,853,417
300 Purchased Professional and Technical Services	72,500
400 Purchased Property Services	350,000
500 Other Purchased Services	198,160
600 Supplies	1,016,675
700 Property	42,000
800 Other Objects	2,250
Total Operation and Maintenance of Plant Services	\$6,055,393
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	79,417
200 Personnel Services - Employee Benefits	53,543
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	3,200
500 Other Purchased Services	6,335,642
600 Supplies	750
700 Property	7,350
800 Other Objects	300
Total Student Transportation Services	\$6,490,202
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	521,825
200 Personnel Services - Employee Benefits	383,967
300 Purchased Professional and Technical Services	37,000
400 Purchased Property Services	241,000
500 Other Purchased Services	127,500
600 Supplies	26,000
700 Property	571,000
800 Other Objects	2,600
Total Support Services - Central	\$1,910,892
2900 <u>Other Support Services</u>	
500 Other Purchased Services	37,000
Total Other Support Services	\$37,000
Total Support Services	\$22,317,701
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	601,235
200 Personnel Services - Employee Benefits	272,305
300 Purchased Professional and Technical Services	124,250
400 Purchased Property Services	37,800
500 Other Purchased Services	137,920
600 Supplies	108,750
700 Property	55,137
800 Other Objects	19,000
Total Student Activities	\$1,356,397

<u>Description</u>	<u>Amount</u>
3300 <u>Community Services</u>	
600 Supplies	21,000
800 Other Objects	9,000
Total Community Services	\$30,000
Total Operation of Non-Instructional Services	\$1,386,397
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,924,414
900 Other Uses of Funds	5,133,915
Total Debt Service / Other Expenditures and Financing Uses	\$8,058,329
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,200,000
Total Budgetary Reserve	\$1,200,000
Total Other Expenditures and Financing Uses	\$9,258,329
TOTAL EXPENDITURES	\$81,011,793

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	9,168,096	15,770,374
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	1,200	1,200
Capital Reserve Fund - § 690, §1850	4,145,346	700,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	779,797	779,797
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	58,000	58,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$14,152,439	\$17,309,371

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	\$14,152,439	\$17,309,371
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	83,880,678	77,977,954
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	15,291,205	14,164,195
0540 Accumulated Compensated Absences	3,040,404	3,040,404
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	15,528,101	15,528,101
0599 Other Noncurrent Liabilities		

Total General Fund	\$117,740,388	\$110,710,654
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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		

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 : 101261302 Connellsville Area SD

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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

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 Permanent Fund		
Total Long-Term Indebtedness	\$117,740,388	\$110,710,654

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

General Fund	3,417,374	5,313,193
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	\$3,417,374	\$5,313,193
TOTAL INDEBTEDNESS	\$121,157,762	\$116,023,847

Account Description	Amounts
0810 Nonspendable Fund Balance	633,525
0820 Restricted Fund Balance	1,700,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,131,908
0850 Unassigned Fund Balance	6,491,743
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,623,651
5900 Budgetary Reserve	1,200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,157,176