

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6/22/2021
Date



Secretary of the Board - Original Signature Required

6/23/2021
Date



Chief School Administrator - Original Signature Required

6/22/2021
Date

Christopher M Juzwick

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : South Fayette Township SD	COUNTY : Allegheny	AUN : 103028703
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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	\$68871926
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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
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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 : South Fayette Township SD	County : Allegheny	AUN Number : 103028703
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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 5/21/2021
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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.	The District annually budgets an amount in budgetary reserve to allow for unanticipated expenditures in special education, maintenance and athletics. South Fayette is a rapidly growing district and we have to allow for unanticipated costs in these areas
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The District has committed by board action monies for OPEB, PSERS, and Capital Projects.

<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	474,332	
0830 Committed Fund Balance		
0840 Assigned Fund Balance	21,142,832	
0850 Unassigned Fund Balance	5,730,068	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$26,872,900</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	46,011,317	
7000 Revenue from State Sources	14,020,510	
8000 Revenue from Federal Sources	1,992,327	
9000 Other Financing Sources	737,992	
Total Estimated Revenues And Other Financing Sources		<u>\$62,762,146</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$89,635,046</u>

LEA : 103028703 South Fayette Township SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	38,749,184
6112 Interim Real Estate Taxes	849,997
6113 Public Utility Realty Taxes	38,000
6120 Current Per Capita Taxes, Section 679	44,000
6140 Current Act 511 Taxes - Flat Rate Assessments	74,000
6150 Current Act 511 Taxes - Proportional Assessments	4,575,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,002,500
6500 Earnings on Investments	252,184
6700 Revenues from LEA Activities	20,347
6800 Revenues from Intermediary Sources / Pass-Through Funds	356,824
6910 Rentals	20,000
6990 Refunds and Other Miscellaneous Revenue	29,281
REVENUE FROM LOCAL SOURCES	\$46,011,317
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,589,891
7112 Basic Education Funding-Social Security	1,176,665
7160 Tuition for Orphans Subsidy	14,000
7271 Special Education funds for School-Aged Pupils	1,027,193
7311 Pupil Transportation Subsidy	1,034,890
7312 Nonpublic and Charter School Pupil Transportation Subsidy	26,950
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	732,812
7330 Health Services (Medical, Dental, Nurse, Act 25)	63,200
7340 State Property Tax Reduction Allocation	665,412
7505 Ready to Learn Block Grant	263,996
7820 State Share of Retirement Contributions	5,425,501
REVENUE FROM STATE SOURCES	\$14,020,510
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	75,226
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	33,650
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	3,500
8517 NCLB, Title IV - 21st Century Schools	10,000
8732 ARRA - Qualified School Construction Bonds (QSCB)	1,194,108
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	215,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	261,822

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	199,021
REVENUE FROM FEDERAL SOURCES	\$1,992,327
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	737,992
OTHER FINANCING SOURCES	\$737,992
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	62,762,146

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$38,749,184	
Amount of Tax Relief for Homestead Exclusions	<u>\$665,412</u>	
Total Approx. Tax Revenue:	\$39,414,596	
Approx. Tax Levy for Tax Rate Calculation:	\$41,616,603	
	Allegheny	Total

2020-21 Data		
a. Assessed Value	\$1,530,177,056	\$1,530,177,056
b. Real Estate Mills	26.7000	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,374,591,931	\$1,374,591,931
d. Assessed Value	\$1,558,674,256	\$1,558,674,256
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$40,855,727	\$40,855,727
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$40,855,727	\$40,855,727
(f Total * g)		
i. Base Mills Subject to Index	26.7000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.62285%	94.62285%
k. Tax Levy Needed	\$41,616,603	\$41,616,603
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	26.7000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$41,616,603	\$41,616,603
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$40,951,191
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$38,749,184
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$38,749,184	
Amount of Tax Relief for Homestead Exclusions	<u>\$665,412</u>	
Total Approx. Tax Revenue:	\$39,414,596	
Approx. Tax Levy for Tax Rate Calculation:	\$41,616,603	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.7680	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$43,281,267	\$43,281,267
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	\$5,231.28	
Number of Homestead/Farmstead Properties	4764	4764
Median Assessed Value of Homestead Properties		\$154,500

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$38,749,184
Amount of Tax Relief for Homestead Exclusions	<u>\$665,412</u>
Total Approx. Tax Revenue:	\$39,414,596
Approx. Tax Levy for Tax Rate Calculation:	\$41,616,603
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$665,412	Lowering RE Tax Rate	\$0	\$665,412
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$665,412

2021-2022 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 103028703 South Fayette Township SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/23/2021 10:09:06 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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	1,558,674,256	26.7000	41,616,603			94.62285%	
Totals:	1,558,674,256		41,616,603	- 665,412 =	40,951,191 X	94.62285% =	38,749,184
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	44,000		
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	44,000	44,000
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	30,000	30,000
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes– Flat Rate Assessments						74,000	74,000
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	3,875,000	3,875,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	700,000	700,000
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						4,575,000	4,575,000
Total Act 511, Current Taxes							4,649,000
Act 511 Tax Limit -->				1,374,591,931 X	12	16,495,103	
				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>									
	Allegheny	26.7000	26.7000	0.00%	Yes	4.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate					4.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	27,051,610
1200 Special Programs - Elementary / Secondary	7,385,806
1300 Vocational Education	594,931
1400 Other Instructional Programs - Elementary / Secondary	21,968
Total Instruction	\$35,054,315
2000 Support Services	
2100 Support Services - Students	2,538,281
2200 Support Services - Instructional Staff	1,668,041
2300 Support Services - Administration	3,515,194
2400 Support Services - Pupil Health	565,841
2500 Support Services - Business	865,692
2600 Operation and Maintenance of Plant Services	6,505,064
2700 Student Transportation Services	5,246,538
2800 Support Services - Central	2,144,157
2900 Other Support Services	39,108
Total Support Services	\$23,087,916
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,197,900
Total Operation of Non-Instructional Services	\$2,197,900
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,115,214
5200 Interfund Transfers - Out	16,000
5900 Budgetary Reserve	400,581
Total Other Expenditures and Financing Uses	\$8,531,795
Total Estimated Expenditures and Other Financing Uses	\$68,871,926

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,738,873
200 Personnel Services - Employee Benefits	9,778,168
300 Purchased Professional and Technical Services	30,264
400 Purchased Property Services	19,250
500 Other Purchased Services	690,083
600 Supplies	484,714
700 Property	301,712
800 Other Objects	8,546
Total Regular Programs - Elementary / Secondary	\$27,051,610
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,208,863
200 Personnel Services - Employee Benefits	2,290,794
300 Purchased Professional and Technical Services	1,122,516
500 Other Purchased Services	714,952
600 Supplies	41,276
800 Other Objects	7,405
Total Special Programs - Elementary / Secondary	\$7,385,806
1300 <u>Vocational Education</u>	
500 Other Purchased Services	594,931
Total Vocational Education	\$594,931
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,500
200 Personnel Services - Employee Benefits	5,838
500 Other Purchased Services	600
600 Supplies	2,030
Total Other Instructional Programs - Elementary / Secondary	\$21,968
Total Instruction	\$35,054,315
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,489,504
200 Personnel Services - Employee Benefits	920,814
300 Purchased Professional and Technical Services	19,120
500 Other Purchased Services	7,575
600 Supplies	85,488
700 Property	12,750
800 Other Objects	3,030
Total Support Services - Students	\$2,538,281
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	741,949
200 Personnel Services - Employee Benefits	576,627
300 Purchased Professional and Technical Services	91,180
400 Purchased Property Services	71,602

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	46,155
600 Supplies	136,413
800 Other Objects	4,115
Total Support Services - Instructional Staff	\$1,668,041
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,851,468
200 Personnel Services - Employee Benefits	1,158,559
300 Purchased Professional and Technical Services	327,200
500 Other Purchased Services	107,485
600 Supplies	35,331
800 Other Objects	35,151
Total Support Services - Administration	\$3,515,194
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	253,499
200 Personnel Services - Employee Benefits	188,495
300 Purchased Professional and Technical Services	106,100
400 Purchased Property Services	840
600 Supplies	16,272
800 Other Objects	635
Total Support Services - Pupil Health	\$565,841
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	313,194
200 Personnel Services - Employee Benefits	209,693
300 Purchased Professional and Technical Services	223,200
400 Purchased Property Services	14,575
500 Other Purchased Services	72,320
600 Supplies	15,200
800 Other Objects	17,510
Total Support Services - Business	\$865,692
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,946,122
200 Personnel Services - Employee Benefits	1,335,557
300 Purchased Professional and Technical Services	411,225
400 Purchased Property Services	768,363
500 Other Purchased Services	157,234
600 Supplies	1,516,990
700 Property	359,647
800 Other Objects	9,926
Total Operation and Maintenance of Plant Services	\$6,505,064
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,544,528
200 Personnel Services - Employee Benefits	1,491,447
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	52,000
500 Other Purchased Services	374,979

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<u>Description</u>	<u>Amount</u>
600 Supplies	405,297
700 Property	375,662
800 Other Objects	1,625
Total Student Transportation Services	\$5,246,538
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	248,886
200 Personnel Services - Employee Benefits	167,830
300 Purchased Professional and Technical Services	94,206
400 Purchased Property Services	67,135
500 Other Purchased Services	128,360
600 Supplies	234,279
700 Property	1,197,862
800 Other Objects	5,599
Total Support Services - Central	\$2,144,157
2900 <u>Other Support Services</u>	
500 Other Purchased Services	39,108
Total Other Support Services	\$39,108
Total Support Services	\$23,087,916
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,185,193
200 Personnel Services - Employee Benefits	589,699
300 Purchased Professional and Technical Services	186,075
400 Purchased Property Services	26,050
500 Other Purchased Services	46,680
600 Supplies	139,923
700 Property	6,500
800 Other Objects	17,780
Total Student Activities	\$2,197,900
Total Operation of Non-Instructional Services	\$2,197,900
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,273,080
900 Other Uses of Funds	4,842,134
Total Debt Service / Other Expenditures and Financing Uses	\$8,115,214
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	16,000
Total Interfund Transfers - Out	\$16,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,581

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$400,581
Total Other Expenditures and Financing Uses	\$8,531,795
TOTAL EXPENDITURES	\$68,871,926

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<u>Cash and Short-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	27,347,232	21,437,452
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	15,000	15,000
Capital Reserve Fund - § 690, §1850	898,504	898,550
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	825,779	640,201
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	466,000	466,000
Permanent Fund		
Total Cash and Short-Term Investments	\$29,552,515	\$23,457,203
<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		

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<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$29,552,515	\$23,457,203

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	78,785,934	75,161,800
0520 Extended-Term Financing Agreements Payable	1,507,000	758,000
0530 Lease-Purchase Obligations	1,955,212	2,001,204
0540 Accumulated Compensated Absences	732,294	732,294
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,692,908	7,692,908
0599 Other Noncurrent Liabilities		
Total General Fund	\$90,673,348	\$86,346,206
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		

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<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 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		

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		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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	\$90,673,348	\$86,346,206

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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	\$90,673,348	\$86,346,206

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	474,332
0830 Committed Fund Balance	20,763,120
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$20,763,120
5900 Budgetary Reserve	400,581
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$21,638,033