

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2021



President of the Board - Original Signature Required

Date

6-17-21



Secretary of the Board - Original Signature Required

Date

6-17-2021



Chief School Administrator - Original Signature Required

Date

06/17/2021

Emily E Foust

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Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Allegheny-Clarion Valley SD	COUNTY : Clarion	AUN : 106160303
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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	\$16488817
Ending Unassigned Fund Balance	\$608298
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.68%

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 06/17/2021
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DUE DATE: AUGUST 15, 2021

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

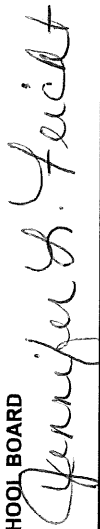
24 PS 6-687(a)(1)

(03/2006)

School District Name : Allegheny-Clarion Valley SD	County : Clarion	AUN Number : 106160303
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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 5/17/21
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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>
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.	This portion of the fund balance, which is appropriable for expenditures not legally or otherwise segregated for a specific or tentative future use, projected for the close of the school year for which a school district's budget was adopted.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This portion of the fund balance represents management's intended use of resources and should be supported by planned actions, and approved by the administration and school board to control future resources.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	200,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	1,585,173	
0850 Unassigned Fund Balance	1,553,692	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,138,865</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	4,380,973	
7000 Revenue from State Sources	9,659,848	
8000 Revenue from Federal Sources	1,048,828	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$15,089,649</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$18,228,514</u>

LEA : 106160303 Allegheny-Clarion Valley SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,147,056
6113 Public Utility Realty Taxes	4,080
6114 Payments in Lieu of Current Taxes - State / Local	98
6120 Current Per Capita Taxes, Section 679	14,070
6140 Current Act 511 Taxes - Flat Rate Assessments	14,070
6150 Current Act 511 Taxes - Proportional Assessments	570,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	393,000
6500 Earnings on Investments	27,035
6700 Revenues from LEA Activities	12,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	186,864
6920 Contributions and Donations from Private Sources	100
6960 Services Provided Other Local Governmental Units / LEAs	8,000
6990 Refunds and Other Miscellaneous Revenue	3,800
REVENUE FROM LOCAL SOURCES	\$4,380,973
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,941,858
7112 Basic Education Funding-Social Security	237,338
7160 Tuition for Orphans Subsidy	32,000
7271 Special Education funds for School-Aged Pupils	687,345
7311 Pupil Transportation Subsidy	927,733
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,015
7330 Health Services (Medical, Dental, Nurse, Act 25)	12,000
7340 State Property Tax Reduction Allocation	279,808
7505 Ready to Learn Block Grant	151,489
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	129,686
7820 State Share of Retirement Contributions	1,245,576
REVENUE FROM STATE SOURCES	\$9,659,848
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	211,517
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	27,116
8517 NCLB, Title IV - 21st Century Schools	15,902
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	766,293
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	18,000

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$1,048,828
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	15,089,649

Act 1 Index (current): 4.1%					
Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)			
Number of Decimals For Tax Rate Calculation:	2				
Approx. Tax Revenue from RE Taxes:	\$3,147,900				
Amount of Tax Relief for Homestead Exclusions	<u>\$280,416</u>				
Total Approx. Tax Revenue:	\$3,428,316				
Approx. Tax Levy for Tax Rate Calculation:	\$3,778,083				
	Armstrong	Butler	Clarion	Venango	Total
2020-21 Data					
a. Assessed Value	\$9,707,735	\$7,372,685	\$19,101,858	\$130,557,700	\$166,739,978
b. Real Estate Mills	32.1600	66.9300	54.6400	13.6400	
I. 2021-22 Data					
c. 2019 STEB Market Value	\$25,684,564	\$40,741,153	\$85,664,542	\$145,765,195	\$297,855,454
d. Assessed Value	\$9,778,840	\$7,370,634	\$19,201,950	\$132,393,350	\$168,744,774
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0	\$0
2020-21 Calculations					
f. 2020-21 Tax Levy	\$312,201	\$493,454	\$1,043,726	\$1,780,807	\$3,630,188
(a * b)					
2021-22 Calculations					
g. Percent of Total Market Value	8.62316%	13.67816%	28.76044%	48.93823%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$313,037	\$496,543	\$1,044,058	\$1,776,550	\$3,630,188
(f Total * g)					
i. Base Mills Subject to Index	32.2461	67.3490	54.6574	13.6400	
(h / a * 1000) if no reassessment					
(h / (d-e) * 1000) if reassessment					
Calculation of Tax Rates and Levies Generated					
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%	90.00000%	90.00000%	89.99999%
k. Tax Levy Needed	\$325,790	\$516,772	\$1,086,593	\$1,848,927	\$3,778,082
(Approx. Tax Levy * g)					
I. 2021-22 Real Estate Tax Rate	33.3100	70.1100	56.5800	13.9600	
(k / d * 1000)					
m. Tax Levy Generated by Mills	\$325,733	\$516,755	\$1,086,446	\$1,848,211	\$3,777,145
(l / 1000 * d)					
n. Tax Levy minus Tax Relief for Homestead Exclusions					\$3,496,729
(m - Amount of Tax Relief for Homestead Exclusions)					
o. Net Tax Revenue Generated By Mills					\$3,147,056
(n * Est. Pct. Collection)					

Act 1 Index (current):	4.1%				
Calculation Method:	Revenue				Section 672.1 Method Choice: (a)(1)
Number of Decimals For Tax Rate Calculation:	2				
Approx. Tax Revenue from RE Taxes:	\$3,147,900				
Amount of Tax Relief for Homestead Exclusions	<u>\$280,416</u>				
Total Approx. Tax Revenue:	\$3,428,316				
Approx. Tax Levy for Tax Rate Calculation:	\$3,778,083				

	Armstrong	Butler	Clarion	Venango	Total
Index Maximums					
p. Maximum Mills Based On Index (i * (1 + Index))	33.5681	70.1103	56.8983	14.1992	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$328,257	\$516,757	\$1,092,558	\$1,879,880	\$3,817,452
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0	\$0	\$0

Information Related to Property Tax Relief					
V. Assessed Value Exclusion per Homestead	\$5,491.00	\$2,609.00	\$3,233.00	\$13,103.00	
Number of Homestead/Farmstead Properties	188	165	585	595	1533
Median Assessed Value of Homestead Properties					\$68,341

Act 1 Index (current):	4.1%								
Calculation Method:		Revenue						Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:		2							
Approx. Tax Revenue from RE Taxes:		\$3,147,900							
Amount of Tax Relief for Homestead Exclusions		<u>\$280,416</u>							
Total Approx. Tax Revenue:		\$3,428,316							
Approx. Tax Levy for Tax Rate Calculation:		\$3,778,083							
		Armstrong	Butler	Clarion	Venango				Total
<hr/>									
	State Property Tax Reduction Allocation used for: Homestead Exclusions		\$279,808	Lowering RE Tax Rate	\$0				\$279,808
	Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$608						\$608
	Amount of Tax Relief from State/Local Sources								\$280,416

CODE									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Armstrong	9,778,840	33.3100	325,733				90.00000%		
Butler	7,370,634	70.1100	516,755				90.00000%		
Clarion	19,201,950	56.5800	1,086,446				90.00000%		
Venango	132,393,350	13.9600	1,848,211				90.00000%		
Totals:	168,744,774		3,777,145	-	280,416	=	3,496,729	X	89.99999% = 3,147,056
				<u>Rate</u>	<u>Estimated Revenue</u>				
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	14,070				
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	14,070	14,070		
6142	Current Act 511 Occupation Taxes-- Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0		
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						14,070	14,070		
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			1.000%	0.000%	510,000	510,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	60,000	60,000		
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						570,000	570,000		
Total Act 511, Current Taxes							584,070		
Act 511 Tax Limit -->					297,855,454	X	12	3,574,265	
					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>									
	Armstrong	32.2461	33.3100	3.30%	Yes	4.1%				
	Butler	67.3490	70.1100	4.10%	Yes	4.1%				
	Clarion	54.6574	56.5800	3.52%	Yes	4.1%				
	Venango	13.6400	13.9600	2.35%	Yes	4.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,818,000
1200 Special Programs - Elementary / Secondary	2,128,528
1300 Vocational Education	713,243
1400 Other Instructional Programs - Elementary / Secondary	6,304
Total Instruction	\$9,666,075
2000 Support Services	
2100 Support Services - Students	635,714
2200 Support Services - Instructional Staff	569,348
2300 Support Services - Administration	866,980
2400 Support Services - Pupil Health	236,433
2500 Support Services - Business	233,075
2600 Operation and Maintenance of Plant Services	1,613,248
2700 Student Transportation Services	1,150,746
2900 Other Support Services	11,766
Total Support Services	\$5,317,310
3000 Operation of Non-Instructional Services	
3200 Student Activities	385,210
3300 Community Services	2,500
Total Operation of Non-Instructional Services	\$387,710
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	587,955
Total Facilities Acquisition, Construction and Improvement Services	\$587,955
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	529,767
Total Other Expenditures and Financing Uses	\$529,767
Total Estimated Expenditures and Other Financing Uses	\$16,488,817

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		3,273,251
200 Personnel Services - Employee Benefits		2,424,394
300 Purchased Professional and Technical Services		70,650
400 Purchased Property Services		47,300
500 Other Purchased Services		744,440
600 Supplies		248,815
700 Property		9,150
Total Regular Programs - Elementary / Secondary		\$6,818,000
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		563,035
200 Personnel Services - Employee Benefits		485,533
300 Purchased Professional and Technical Services		886,199
500 Other Purchased Services		181,681
600 Supplies		12,080
Total Special Programs - Elementary / Secondary		\$2,128,528
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		197,102
200 Personnel Services - Employee Benefits		163,641
300 Purchased Professional and Technical Services		250
500 Other Purchased Services		340,281
600 Supplies		11,969
Total Vocational Education		\$713,243
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		4,000
200 Personnel Services - Employee Benefits		1,704
500 Other Purchased Services		600
Total Other Instructional Programs - Elementary / Secondary		\$6,304
Total Instruction		\$9,666,075
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		322,859
200 Personnel Services - Employee Benefits		240,678
300 Purchased Professional and Technical Services		59,700
400 Purchased Property Services		185
500 Other Purchased Services		3,000
600 Supplies		8,922
800 Other Objects		370
Total Support Services - Students		\$635,714
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		252,382
200 Personnel Services - Employee Benefits		213,943
300 Purchased Professional and Technical Services		25,339

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	4,295
500 Other Purchased Services	4,650
600 Supplies	68,739
Total Support Services - Instructional Staff	\$569,348
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	442,644
200 Personnel Services - Employee Benefits	318,261
300 Purchased Professional and Technical Services	52,067
400 Purchased Property Services	1,315
500 Other Purchased Services	11,985
600 Supplies	29,308
800 Other Objects	11,400
Total Support Services - Administration	\$866,980
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	125,050
200 Personnel Services - Employee Benefits	104,596
300 Purchased Professional and Technical Services	2,225
400 Purchased Property Services	50
500 Other Purchased Services	400
600 Supplies	3,912
800 Other Objects	200
Total Support Services - Pupil Health	\$236,433
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	96,577
200 Personnel Services - Employee Benefits	82,270
300 Purchased Professional and Technical Services	33,693
400 Purchased Property Services	1,500
500 Other Purchased Services	13,535
600 Supplies	5,500
Total Support Services - Business	\$233,075
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	620,192
200 Personnel Services - Employee Benefits	530,608
400 Purchased Property Services	75,000
500 Other Purchased Services	67,120
600 Supplies	254,328
700 Property	66,000
Total Operation and Maintenance of Plant Services	\$1,613,248
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	27,191
200 Personnel Services - Employee Benefits	19,584
500 Other Purchased Services	1,100,971
600 Supplies	3,000
Total Student Transportation Services	\$1,150,746

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<u>Description</u>	<u>Amount</u>
2900 Other Support Services	
500 Other Purchased Services	11,766
Total Other Support Services	\$11,766
Total Support Services	\$5,317,310
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	144,930
200 Personnel Services - Employee Benefits	51,302
300 Purchased Professional and Technical Services	42,910
400 Purchased Property Services	3,799
500 Other Purchased Services	50,720
600 Supplies	64,158
700 Property	9,241
800 Other Objects	18,150
Total Student Activities	\$385,210
3300 Community Services	
600 Supplies	2,500
Total Community Services	\$2,500
Total Operation of Non-Instructional Services	\$387,710
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	587,955
Total Facilities Acquisition, Construction and Improvement Services	\$587,955
Total Facilities Acquisition, Construction and Improvement Services	\$587,955
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	529,767
Total Interfund Transfers - Out	\$529,767
Total Other Expenditures and Financing Uses	\$529,767
TOTAL EXPENDITURES	\$16,488,817

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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	3,700,000	2,200,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	3,500	3,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,017	1,018
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	4,000	4,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	57,200	47,000
Pension Trust Fund		
Activity Fund	71,000	68,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,836,717	\$2,323,018
<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	913,376	932,462
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	\$913,376	\$932,462
TOTAL CASH AND INVESTMENTS	\$4,750,093	\$3,255,480

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	3,308,600	2,836,125
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	208,350	189,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,159,000	3,200,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$6,675,950	\$6,225,125
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		

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<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		

2021-2022 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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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 Permanent Fund			
Total Long-Term Indebtedness	\$6,675,950	\$6,225,125	

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<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	\$6,675,950	\$6,225,125

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Account Description	Amounts
0810 Nonspendable Fund Balance	200,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,131,399
0850 Unassigned Fund Balance	608,298
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,739,697
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,939,697