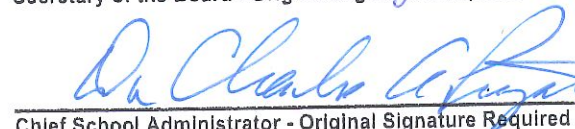


FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6-21-2021


President of the Board - Original Signature Required6-21-2021
Date
Secretary of the Board - Original Signature Required6-21-2021
Date
Chief School Administrator - Original Signature Required6-22-2021
DateCamilla - Houy
Contact Person(814)946-8205
TelephoneExtn :
Extensionchouy@asdcad.com
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Altoona Area SD	COUNTY : Blair	AUN : 108070502
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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	\$116862460
Ending Unassigned Fund Balance	\$1894586
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.62%

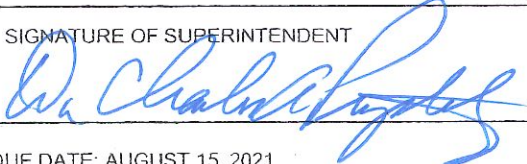
The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

☒

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-22-2021
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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 : Altoona Area SD	County : Blair	AUN Number : 108070502
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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 6-21-2021
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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.	Budgetary reserve for unforeseen and unbudgeted expenditures. It is very conservative at .17% of total expenditures.
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.	Unassigned fund balance is within the 8% allowable threshold.
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 estimated Committed Fund Balance is based on prior year board approved commitments.

<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	337,828	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	27,522,037	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,204,425	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$29,726,462</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	28,086,720	
7000 Revenue from State Sources	69,499,245	
8000 Revenue from Federal Sources	18,444,619	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$116,030,584</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$145,757,046</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	17,107,762
6112 Interim Real Estate Taxes	21,900
6113 Public Utility Realty Taxes	24,000
6114 Payments in Lieu of Current Taxes - State / Local	299,000
6120 Current Per Capita Taxes, Section 679	107,450
6140 Current Act 511 Taxes - Flat Rate Assessments	305,900
6150 Current Act 511 Taxes - Proportional Assessments	6,941,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	892,600
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	96,050
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,921,869
6910 Rentals	85,889
6940 Tuition from Patrons	9,400
6960 Services Provided Other Local Governmental Units / LEAs	38,000
6990 Refunds and Other Miscellaneous Revenue	35,400
REVENUE FROM LOCAL SOURCES	\$28,086,720
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	40,300,000
7112 Basic Education Funding-Social Security	2,600,000
7160 Tuition for Orphans Subsidy	40,000
7240 Driver Education - Student	1,200
7271 Special Education funds for School-Aged Pupils	5,625,000
7272 Early Intervention	1,652,679
7311 Pupil Transportation Subsidy	1,814,600
7312 Nonpublic and Charter School Pupil Transportation Subsidy	120,120
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,400,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	160,000
7340 State Property Tax Reduction Allocation	1,845,382
7505 Ready to Learn Block Grant	1,443,764
7820 State Share of Retirement Contributions	12,496,500
REVENUE FROM STATE SOURCES	\$69,499,245
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	3,146,334
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	372,989

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8620 Adult Basic Education	258,158
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	169,828
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	4,365,831
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	8,874,101
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,206,017
8830 Medical Assistance Reimbursements (Access) - Early Intervention	51,361
REVENUE FROM FEDERAL SOURCES	\$18,444,619
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	116,030,584

Act 1 Index (current): 4.3%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$17,107,762	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,847,952</u>	
Total Approx. Tax Revenue:		\$18,955,714	
Approx. Tax Levy for Tax Rate Calculation:		\$20,048,917	
		Blair	Total
<hr/>			
2020-21 Data			
a. Assessed Value	\$3,228,276,665		\$3,228,276,665
b. Real Estate Mills	6.2053		
I. 2021-22 Data			
c. 2019 STEB Market Value	\$2,408,804,768		\$2,408,804,768
d. Assessed Value	\$3,230,934,304		\$3,230,934,304
e. Assessed Value of New Constr/ Renov	\$0		\$0
<hr/>			
2020-21 Calculations			
f. 2020-21 Tax Levy	\$20,032,425		\$20,032,425
(a * b)			
2021-22 Calculations			
g. Percent of Total Market Value	100.00000%		100.00000%
h. Rebalanced 2020-21 Tax Levy	\$20,032,425		\$20,032,425
(f Total * g)			
i. Base Mills Subject to Index	6.2053		
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	93.99371%		93.99371%
k. Tax Levy Needed	\$20,048,917		\$20,048,917
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate	6.2053		
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$20,048,917		\$20,048,917
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$18,200,965
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$17,107,762
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$17,107,762	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,847,952</u>	
Total Approx. Tax Revenue:	\$18,955,714	
Approx. Tax Levy for Tax Rate Calculation:	\$20,048,917	
	Blair	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	6.4721	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$20,910,930	\$20,910,930
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	\$23,285.00	
Number of Homestead/Farmstead Properties	12840	12840
Median Assessed Value of Homestead Properties		\$106,100

Act 1 Index (current): 4.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$17,107,762
Amount of Tax Relief for Homestead Exclusions	<u>\$1,847,952</u>
Total Approx. Tax Revenue:	\$18,955,714
Approx. Tax Levy for Tax Rate Calculation:	\$20,048,917
	Blair
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,845,382	Lowering RE Tax Rate	\$0	\$1,845,382
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,570			\$2,570
Amount of Tax Relief from State/Local Sources				\$1,847,952

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>						
Blair	3,230,934,304	6.2053	20,048,917				93.99371%		
Totals:	3,230,934,304		20,048,917	-	1,847,952	=	18,200,965	X	93.99371% = 17,107,762
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					107,450
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		108,900		108,900
6142	Current Act 511 Occupation Taxes– Flat Rate			\$5.00	\$0.00		58,000		58,000
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00		139,000		139,000
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							305,900		305,900
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%		5,000,000		4,500,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		508,000		508,000
6154	Current Act 511 Amusement Taxes			2.000%	0.000%		20,000		20,000
6155	Current Act 511 Business Privilege Taxes			2.0000	0.000		1,483,500		1,483,500
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%		0		0
6157	Current Act 511 Mercantile Taxes			1.2500	0.000		1,400,150		430,000
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0		0		0
Total Current Act 511 Taxes– Proportional Assessments							8,411,650		6,941,500
Total Act 511, Current Taxes									7,247,400
Act 511 Tax Limit -->					2,408,804,768	X	12		28,905,657
					Market Value		Mills		(511 Limit)

LEA : 108070502 Altoona Area SD

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	Current Real Estate Taxes									
	Blair	6.2053	6.2053	0.00%	Yes	4.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.3%				
	Current Act 511 Taxes-- Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	4.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.3%				
	Current Act 511 Taxes-- Proportional Assessments									
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%				
6154	Current Act 511 Amusement Taxes	2.000%	2.000%	0.00%	Yes	4.3%				
6155	Current Act 511 Business Privilege Taxes	2.0000	2.0000	0.00%	Yes	4.3%				
6157	Current Act 511 Mercantile Taxes	1.2500	1.2500	0.00%	Yes	4.3%				

LEA : 108070502 Altoona Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	48,616,729
1200 Special Programs - Elementary / Secondary	18,885,952
1300 Vocational Education	2,916,900
1400 Other Instructional Programs - Elementary / Secondary	873,684
1500 Nonpublic School Programs	55,000
1600 Adult Education Programs	278,158
Total Instruction	\$71,626,423
2000 Support Services	
2100 Support Services - Students	4,910,053
2200 Support Services - Instructional Staff	2,176,397
2300 Support Services - Administration	7,162,364
2400 Support Services - Pupil Health	1,492,879
2500 Support Services - Business	1,571,907
2600 Operation and Maintenance of Plant Services	11,507,907
2700 Student Transportation Services	4,690,112
2800 Support Services - Central	2,249,979
2900 Other Support Services	28,300
Total Support Services	\$35,789,898
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,760,720
3300 Community Services	402,936
Total Operation of Non-Instructional Services	\$2,163,656
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,082,483
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$7,282,483
Total Estimated Expenditures and Other Financing Uses	\$116,862,460

LEA : 108070502 Altoona Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	26,535,957
200 Personnel Services - Employee Benefits	16,034,677
300 Purchased Professional and Technical Services	1,009,700
400 Purchased Property Services	205,710
500 Other Purchased Services	2,463,279
600 Supplies	2,325,148
700 Property	38,200
800 Other Objects	4,058
Total Regular Programs - Elementary / Secondary	\$48,616,729
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,543,237
200 Personnel Services - Employee Benefits	5,532,993
300 Purchased Professional and Technical Services	956,300
400 Purchased Property Services	14,500
500 Other Purchased Services	2,689,600
600 Supplies	148,822
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$18,885,952
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,916,900
Total Vocational Education	\$2,916,900
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	299,514
200 Personnel Services - Employee Benefits	181,025
300 Purchased Professional and Technical Services	80,000
400 Purchased Property Services	1,000
500 Other Purchased Services	300,800
600 Supplies	11,345
Total Other Instructional Programs - Elementary / Secondary	\$873,684
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	55,000
Total Nonpublic School Programs	\$55,000
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	141,275
200 Personnel Services - Employee Benefits	56,883
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	20,000
Total Adult Education Programs	\$278,158
Total Instruction	\$71,626,423
2000 Support Services	
2100 <u>Support Services - Students</u>	

LEA : 108070502 Altoona Area SD

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	2,745,094
200 Personnel Services - Employee Benefits	1,684,659
300 Purchased Professional and Technical Services	425,300
400 Purchased Property Services	4,300
500 Other Purchased Services	8,900
600 Supplies	41,800
Total Support Services - Students	\$4,910,053
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,067,576
200 Personnel Services - Employee Benefits	795,513
300 Purchased Professional and Technical Services	5,500
400 Purchased Property Services	90,800
500 Other Purchased Services	22,400
600 Supplies	190,988
800 Other Objects	3,620
Total Support Services - Instructional Staff	\$2,176,397
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,910,327
200 Personnel Services - Employee Benefits	2,379,442
300 Purchased Professional and Technical Services	379,395
400 Purchased Property Services	47,820
500 Other Purchased Services	141,535
600 Supplies	230,845
700 Property	6,400
800 Other Objects	66,600
Total Support Services - Administration	\$7,162,364
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	719,269
200 Personnel Services - Employee Benefits	354,315
300 Purchased Professional and Technical Services	385,900
400 Purchased Property Services	1,050
500 Other Purchased Services	1,900
600 Supplies	30,445
Total Support Services - Pupil Health	\$1,492,879
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	897,526
200 Personnel Services - Employee Benefits	554,866
300 Purchased Professional and Technical Services	17,400
400 Purchased Property Services	17,200
500 Other Purchased Services	38,350
600 Supplies	43,900
800 Other Objects	2,665
Total Support Services - Business	\$1,571,907
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	4,956,615

LEA : 108070502 Altoona Area SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	3,244,242
300 Purchased Professional and Technical Services	19,500
400 Purchased Property Services	1,155,850
500 Other Purchased Services	350,250
600 Supplies	1,616,150
700 Property	157,000
800 Other Objects	8,300
Total Operation and Maintenance of Plant Services	\$11,507,907
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	47,400
200 Personnel Services - Employee Benefits	27,899
400 Purchased Property Services	100
500 Other Purchased Services	4,313,613
600 Supplies	301,100
Total Student Transportation Services	\$4,690,112
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	844,828
200 Personnel Services - Employee Benefits	507,951
300 Purchased Professional and Technical Services	69,550
400 Purchased Property Services	465,500
500 Other Purchased Services	172,450
600 Supplies	90,950
700 Property	93,000
800 Other Objects	5,750
Total Support Services - Central	\$2,249,979
2900 <u>Other Support Services</u>	
400 Purchased Property Services	2,500
500 Other Purchased Services	25,000
600 Supplies	500
800 Other Objects	300
Total Other Support Services	\$28,300
Total Support Services	\$35,789,898
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	778,528
200 Personnel Services - Employee Benefits	357,692
300 Purchased Professional and Technical Services	115,650
400 Purchased Property Services	47,000
500 Other Purchased Services	229,800
600 Supplies	108,150
700 Property	60,000
800 Other Objects	63,900
Total Student Activities	\$1,760,720
3300 <u>Community Services</u>	

LEA : 108070502 Altoona Area SD

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	196,449
200 Personnel Services - Employee Benefits	103,487
500 Other Purchased Services	103,000
Total Community Services	\$402,936
Total Operation of Non-Instructional Services	\$2,163,656
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,817,483
900 Other Uses of Funds	2,265,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,082,483
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$7,282,483
TOTAL EXPENDITURES	\$116,862,460

Cash and Short-Term Investments

	06/30/2021 Estimate	06/30/2022 Projection
General Fund	25,000,000	24,000,000
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	5,700,000	3,000,000
Other Capital Projects Fund	2,000,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	300,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	200,000	200,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	400,000	400,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$33,600,000	\$27,900,000

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		

LEA : 108070502 Altoona Area SD

<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	\$33,600,000	\$27,900,000

LEA : 108070502 Altoona Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	117,750,000	115,485,000
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	\$117,750,000	\$115,485,000
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		

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		\$117,750,000	\$115,485,000

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<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	16,000,000	16,000,000
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	1,000,000	1,000,000
Other Capital Projects Fund	1,000,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	450,000	450,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$18,450,000	\$17,450,000
TOTAL INDEBTEDNESS	\$136,200,000	\$132,935,000

Account Description	Amounts
0810 Nonspendable Fund Balance	337,828
0820 Restricted Fund Balance	
0830 Committed Fund Balance	27,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,894,586
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$28,894,586
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$29,432,414