

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Clarion-Limestone Area SD	COUNTY : Clarion	AUN : 106161703
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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	\$15324446
Ending Unassigned Fund Balance	\$1306033
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.52%

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 June 23, 2021
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DUE DATE: AUGUST 15, 2021

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Clarion-Limestone Area SD	County : Clarion	AUN Number : 106161703
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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 June 23, 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>
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$31,957.00 Function 2700, Object 200: \$35,498.00	The salary is for a full-time employee and the benefit amount includes salary benefits and full-time healthcare benefits (health, dental, life, vision, income protection).
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Board wanted us to move this category for approval if needed.
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 reserve will be used to fund any unexpected expenditures due to unforeseen circumstances (emergencies) such as major equipment malfunctions, building repairs due to storms, etc.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Estimating the board will commit these funds for future rising costs in retirement, technology, capital projects, healthcare, and elementary gymnasium project

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,074,740	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,515,511	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,590,251</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	5,542,390	
7000 Revenue from State Sources	9,131,587	
8000 Revenue from Federal Sources	375,250	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$15,049,227</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$19,639,478</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	4,161,567
6113 Public Utility Realty Taxes	4,612
6114 Payments in Lieu of Current Taxes - State / Local	66,884
6120 Current Per Capita Taxes, Section 679	15,899
6140 Current Act 511 Taxes - Flat Rate Assessments	49,694
6150 Current Act 511 Taxes - Proportional Assessments	723,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	210,000
6500 Earnings on Investments	45,000
6700 Revenues from LEA Activities	27,281
6800 Revenues from Intermediary Sources / Pass-Through Funds	152,057
6910 Rentals	1,820
6990 Refunds and Other Miscellaneous Revenue	84,576

REVENUE FROM LOCAL SOURCES \$5,542,390

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	5,264,772
7112 Basic Education Funding-Social Security	348,878
7220 Vocational Education	53,000
7271 Special Education funds for School-Aged Pupils	712,149
7311 Pupil Transportation Subsidy	702,677
7312 Nonpublic and Charter School Pupil Transportation Subsidy	4,620
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	125,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	16,631
7340 State Property Tax Reduction Allocation	330,599
7505 Ready to Learn Block Grant	158,575
7509 Supplemental Equipment Grants	4,052
7820 State Share of Retirement Contributions	1,410,634

REVENUE FROM STATE SOURCES \$9,131,587

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	278,620
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	39,690
8517 NCLB, Title IV - 21st Century Schools	20,924
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	31,065

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,951
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REVENUE FROM FEDERAL SOURCES	\$375,250
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	15,049,227
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Act 1 Index (current): 4.2%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$4,161,924		
Amount of Tax Relief for Homestead Exclusions	<u>\$330,599</u>		
Total Approx. Tax Revenue:	\$4,492,523		
Approx. Tax Levy for Tax Rate Calculation:	\$4,814,349		

	Clarion	Jefferson	Total
<hr/>			
2020-21 Data			
a. Assessed Value	\$65,566,959	\$21,741,790	\$87,308,749
b. Real Estate Mills	60.5500	39.6100	
I. 2021-22 Data			
c. 2019 STEB Market Value	\$256,004,643	\$55,283,823	\$311,288,466
d. Assessed Value	\$65,383,817	\$21,683,340	\$87,067,157
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2020-21 Calculations			
f. 2020-21 Tax Levy	\$3,970,079	\$861,192	\$4,831,271
(a * b)			
2021-22 Calculations			
g. Percent of Total Market Value	82.24032%	17.75968%	100.00000%
II. h. Rebalanced 2020-21 Tax Levy	\$3,973,253	\$858,018	\$4,831,271
(f Total * g)			
i. Base Mills Subject to Index	60.5984	39.6100	
(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	92.99999%	92.00000%	92.82239%
k. Tax Levy Needed	\$3,959,336	\$855,013	\$4,814,349
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate	60.5500	39.4300	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$3,958,990	\$854,974	\$4,813,964
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$4,483,365
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$4,161,567
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$4,161,924

Amount of Tax Relief for Homestead Exclusions

\$330,599

Total Approx. Tax Revenue:

\$4,492,523

Approx. Tax Levy for Tax Rate Calculation:

\$4,814,349

	Clarion	Jefferson	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	63.1435	41.2736	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,128,563	\$894,950	\$5,023,513
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$2,977.00	\$4,572.00	
Number of Homestead/Farmstead Properties	1475	359	1834
Median Assessed Value of Homestead Properties			\$26,815

Act 1 Index (current): 4.2%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$4,161,924			
Amount of Tax Relief for Homestead Exclusions	<u>\$330,599</u>			
Total Approx. Tax Revenue:	\$4,492,523			
Approx. Tax Levy for Tax Rate Calculation:	\$4,814,349			

	Clarion	Jefferson		Total	
<hr/>					
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$330,599	Lowering RE Tax Rate	\$0	\$330,599
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$330,599

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>
Clarion	65,383,817	60.5500	3,958,990			92.99999%	
Jefferson	21,683,340	39.4300	854,974			92.00000%	
Totals:	87,067,157		4,813,964	- 330,599 =	4,483,365 X	92.82239% =	4,161,567

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		15,899
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	15,899
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	33,795
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			49,694
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%	627,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	96,000
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			723,000
Total Act 511, Current Taxes			772,694
Act 511 Tax Limit -->		311,288,466 X	12
		Market Value	Mills
			3,735,462
			(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>									
	Clarion	60.5984	60.5500	-0.06%	Yes	4.2%				
	Jefferson	39.6100	39.4300	-0.44%	Yes	4.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.2%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.2%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,582,554
1200 Special Programs - Elementary / Secondary	2,076,906
1300 Vocational Education	791,475
1400 Other Instructional Programs - Elementary / Secondary	23,817
Total Instruction	\$9,474,752
2000 Support Services	
2100 Support Services - Students	626,060
2200 Support Services - Instructional Staff	700,317
2300 Support Services - Administration	989,682
2400 Support Services - Pupil Health	226,892
2500 Support Services - Business	196,928
2600 Operation and Maintenance of Plant Services	1,289,133
2700 Student Transportation Services	933,351
2800 Support Services - Central	5,923
2900 Other Support Services	12,290
Total Support Services	\$4,980,576
3000 Operation of Non-Instructional Services	
3200 Student Activities	327,713
3300 Community Services	30
Total Operation of Non-Instructional Services	\$327,743
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	435,375
5900 Budgetary Reserve	106,000
Total Other Expenditures and Financing Uses	\$541,375
Total Estimated Expenditures and Other Financing Uses	\$15,324,446

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	3,654,366
200 Personnel Services - Employee Benefits	2,493,594
400 Purchased Property Services	7,465
500 Other Purchased Services	251,755
600 Supplies	160,715
800 Other Objects	14,659
Total Regular Programs - Elementary / Secondary	\$6,582,554
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	761,533
200 Personnel Services - Employee Benefits	639,210
300 Purchased Professional and Technical Services	521,437
500 Other Purchased Services	139,175
600 Supplies	15,201
800 Other Objects	350
Total Special Programs - Elementary / Secondary	\$2,076,906
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	301,704
200 Personnel Services - Employee Benefits	237,125
400 Purchased Property Services	1,500
500 Other Purchased Services	220,117
600 Supplies	25,550
800 Other Objects	5,479
Total Vocational Education	\$791,475
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,683
200 Personnel Services - Employee Benefits	6,034
500 Other Purchased Services	1,100
Total Other Instructional Programs - Elementary / Secondary	\$23,817
Total Instruction	\$9,474,752
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	306,598
200 Personnel Services - Employee Benefits	249,682
300 Purchased Professional and Technical Services	53,150
500 Other Purchased Services	4,375
600 Supplies	11,810
800 Other Objects	445
Total Support Services - Students	\$626,060
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	298,464
200 Personnel Services - Employee Benefits	217,098
300 Purchased Professional and Technical Services	31,070

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	3,000
500 Other Purchased Services	1,820
600 Supplies	127,705
700 Property	21,100
800 Other Objects	60
Total Support Services - Instructional Staff	\$700,317
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	481,332
200 Personnel Services - Employee Benefits	381,997
300 Purchased Professional and Technical Services	70,250
400 Purchased Property Services	4,455
500 Other Purchased Services	20,320
600 Supplies	20,643
800 Other Objects	10,685
Total Support Services - Administration	\$989,682
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	119,127
200 Personnel Services - Employee Benefits	95,489
300 Purchased Professional and Technical Services	3,700
400 Purchased Property Services	755
500 Other Purchased Services	415
600 Supplies	6,959
700 Property	347
800 Other Objects	100
Total Support Services - Pupil Health	\$226,892
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	116,278
200 Personnel Services - Employee Benefits	58,520
300 Purchased Professional and Technical Services	1,650
400 Purchased Property Services	1,040
500 Other Purchased Services	2,150
600 Supplies	16,625
800 Other Objects	665
Total Support Services - Business	\$196,928
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	475,124
200 Personnel Services - Employee Benefits	385,550
300 Purchased Professional and Technical Services	3,700
400 Purchased Property Services	90,700
500 Other Purchased Services	55,099
600 Supplies	273,160
700 Property	5,300
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$1,289,133
2700 <u>Student Transportation Services</u>	

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	31,957
200 Personnel Services - Employee Benefits	35,498
300 Purchased Professional and Technical Services	6,400
400 Purchased Property Services	3,996
500 Other Purchased Services	855,000
600 Supplies	500
Total Student Transportation Services	\$933,351
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	4,120
200 Personnel Services - Employee Benefits	1,803
Total Support Services - Central	\$5,923
2900 <u>Other Support Services</u>	
500 Other Purchased Services	12,290
Total Other Support Services	\$12,290
Total Support Services	\$4,980,576
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	101,379
200 Personnel Services - Employee Benefits	42,055
300 Purchased Professional and Technical Services	66,218
400 Purchased Property Services	4,970
500 Other Purchased Services	70,790
600 Supplies	29,215
800 Other Objects	13,086
Total Student Activities	\$327,713
3300 <u>Community Services</u>	
600 Supplies	30
Total Community Services	\$30
Total Operation of Non-Instructional Services	\$327,743
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	5,375
900 Other Uses of Funds	430,000
Total Debt Service / Other Expenditures and Financing Uses	\$435,375
5900 <u>Budgetary Reserve</u>	
800 Other Objects	106,000
Total Budgetary Reserve	\$106,000
Total Other Expenditures and Financing Uses	\$541,375
TOTAL EXPENDITURES	\$15,324,446

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	4,255,132	4,205,000
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	236,155	200,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,000	2,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	77,000	77,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	20,000	19,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,590,287	\$4,503,000

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	637,839	637,839
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$637,839	\$637,839
TOTAL CASH AND INVESTMENTS	\$5,228,126	\$5,140,839

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	430,000	
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	437,357	430,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,149,000	3,149,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$4,016,357	\$3,579,000
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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

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Long-Term Indebtedness**06/30/2021 Estimate****06/30/2022 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$4,016,357	\$3,579,000

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$4,016,357	\$3,579,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,008,999
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,306,033
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,315,032
5900 Budgetary Reserve	106,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,421,032