

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

William W. Redbank
President of the Board - Original Signature Required

6-24-2021
Date

Cheryl L. Motter
Secretary of the Board - Original Signature Required

6-24-2021
Date

John R. Masteller
Chief School Administrator - Original Signature Required

6-25-2021
Date

Cheryl L Motter

(814)275-2426 Extn :403

Contact Person

Telephone Extension

cmotter@redbankvalley.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	Redbank Valley SD
COUNTY :	Clarton
AUN :	106168003

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	\$20219991
Ending Unassigned Fund Balance	\$100173
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.49%

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
<i>John R. Mastala</i>	6-25-21

DUE DATE: AUGUST 15, 2021

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

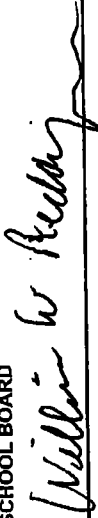
24 PS 6-687(a)(1)

(03/2006)

School District Name : Redbank Valley SD	County : Clarion	AUN Number : 106168003
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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 5-25-21
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Amount used for unexpected expenses as well as ESSER money that has not been allocated in the budget.
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.	Amount no specifically assigned to for use for a specific item
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Amount represents 90% of the projected Medical and Retirement Costs.

AMOUNTS

ITEM

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	3,813,439
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	100,173

\$3,913,612

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	4,744,954
7000 Revenue from State Sources	13,707,611
8000 Revenue from Federal Sources	1,767,426
9000 Other Financing Sources	

\$20,219,991

Total Estimated Revenues And Other Financing Sources

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$24,133,603

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	3,120,851
6113 Public Utility Realty Taxes	3,008
6114 Payments in Lieu of Current Taxes - State / Local	2,629
6120 Current Per Capita Taxes, Section 679	19,695
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	797,900
6400 Delinquencies on Taxes Levied / Assessed by the LEA	205,030
6500 Earnings on Investments	65,650
6700 Revenues from LEA Activities	133,256
6800 Revenues from Intermediary Sources / Pass-Through Funds	340,370
6910 Rentals	2,020
6940 Tuition from Patrons	505
6990 Refunds and Other Miscellaneous Revenue	4,040

REVENUE FROM LOCAL SOURCES \$4,744,954

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,851,560
7112 Basic Education Funding-Social Security	396,748
7160 Tuition for Orphans Subsidy	20,200
7271 Special Education funds for School-Aged Pupils	1,039,706
7311 Pupil Transportation Subsidy	1,112,616
7312 Nonpublic and Charter School Pupil Transportation Subsidy	10,100
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,806
7340 State Property Tax Reduction Allocation	250,453
7505 Ready to Learn Block Grant	229,939
7820 State Share of Retirement Contributions	1,775,483

REVENUE FROM STATE SOURCES \$13,707,611

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	285,689
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	37,229
8517 NCLB, Title IV - 21st Century Schools	25,089
8519 NCLB, Title VI - Flexibility and Accountability	21,772
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	70,796
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	576,643
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	640,108

Amount

REVENUE FROM FEDERAL SOURCES

8749 Other CARES Act Funding	34,500
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	600

REVENUE FROM FEDERAL SOURCES **\$1,767,426**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **20,219,991**

Act 1 Index (current): 4.5%
 Calculation Method: 4
 Number of Decimals For Tax Rate Calculation:
 Approx. Tax Revenue from RE Taxes:
 Amount of Tax Relief for Homestead Exclusions
 Total Approx. Tax Revenue:
 Approx. Tax Levy for Tax Rate Calculation:

Revenue	Section 672.1 Method Choice: (a)(1)	Total
\$3,120,859		\$99,796,140
<u>\$250,453</u>		
\$3,371,312		\$313,510,125
\$3,606,215		\$100,339,708
Armstrong		\$0
	Clarion	

2020-21 Data

a. Assessed Value	\$57,733,980	\$42,062,160	\$99,796,140
b. Real Estate Mills	27.2975	40.3295	
I. 2021-22 Data			
c. 2019 STEB Market Value	\$151,737,406	\$161,772,719	\$313,510,125
d. Assessed Value	\$58,036,796	\$42,302,912	\$100,339,708
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

2020-21 Calculations

f. 2020-21 Tax Levy	\$1,575,993	\$1,696,346	\$3,272,339
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(a * b)

2021-22 Calculations

g. Percent of Total Market Value	48.39952%	51.60048%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$1,583,796	\$1,688,543	\$3,272,339

(f Total * g)

i. Base Mills Subject to Index

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	93.000000%	93.000000%	93.000000%
k. Tax Levy Needed	\$1,745,391	\$1,860,824	\$3,606,215

(Approx. Tax Levy * g)

l. 2021-22 Real Estate Tax Rate

(k / d * 1000)

m. Tax Levy Generated by Mills

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

(n * Est. Pct. Collection)

	\$30,0738	\$43,9880	\$3,606,207
	\$1,745,387	\$1,860,820	\$3,355,754
			\$3,120,851

Act 1 Index (current): 4.5%
 Calculation Method:
 Number of Decimals For Tax Rate Calculation: 4
 Approx. Tax Revenue from RE Taxes: \$3,120,859
 Amount of Tax Relief for Homestead Exclusions: \$250,453
 Total Approx. Tax Revenue: \$3,371,312
 Approx. Tax Levy for Tax Rate Calculation: \$3,606,215

Section 672.1 Method Choice: (a)(1)

	Revenue	Armstrong	Clarion	Total
Index Maximums				
p. Maximum Mills Based On Index (i * (1 + Index))	28.6670	42.1443		
q. Mills In Excess of Index (if (l > p), (l - p))	1.4068	1.8437		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,663,741	\$1,782,827		\$3,446,568
IV. s. Millage Rate within Index? (if l > p Then No)	No	No		
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$81,646	\$77,993		\$159,639
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$75,931	\$72,533		\$148,464

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$3,900.25	\$2,668.13		
Number of Homestead/Farmstead Properties	1065	1069		2134
Median Assessed Value of Homestead Properties				\$20,032

Act 1 Index (current): 4.5%
 Calculation Method:
 Number of Decimals For Tax Rate Calculation: 4
 Approx. Tax Revenue from RE Taxes: \$3,120,859
 Amount of Tax Relief for Homestead Exclusions: \$250,453
 Total Approx. Tax Revenue: \$3,371,312
 Approx. Tax Levy for Tax Rate Calculation: \$3,606,215

Section 672.1 Method Choice: (a)(1)

Revenue	Armstrong	Clarion	Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$250,453	\$0	\$250,453
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0	\$0
Amount of Tax Relief from State/Local Sources			\$250,453

CODE	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
6111	County Name Taxable Assessed Value Real Estate Mills Tax Levy Generated by Mills				
Armstrong	58,036,796 30.0738 1,745,387			93.000000%	
Clarion	42,302,912 43.9880 1,860,820			93.000000%	
Totals:	100,339,708	250,453	3,355,754	93.000000%	3,120,851

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	\$5.00			19,695
6140	Rate			Estimated Revenue
6141	\$10.00	\$0.00	25,500	25,500
6142	\$5.00	\$0.00	24,500	24,500
6143	\$0.00	\$0.00	0	0
6144	\$0.00	\$0.00	0	0
6145	\$0.00	\$0.00	0	0
6146	\$0.00	\$0.00	0	0
6149	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			50,000	50,000

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150				
6151	0.5000%	0.000%	747,900	747,900
6152	0.000	0.000	0	0
6153	0.5000%	0.000%	50,000	50,000
6154	0.000%	0.000%	0	0
6155	0.000	0.000	0	0
6156	0.000%	0.000%	0	0
6157	0.000	0.000	0	0
6159	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			797,900	797,900

Total Act 511, Current Taxes		313,510,125	12	3,762,122
	Act 511 Tax Limit -->	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	27.4326	30.0738	9.63%	No	4.5%				
	Clarion	40.3295	43.9880	9.08%	No	4.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes— Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	4.5%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,017,628
1200 Special Programs - Elementary / Secondary	3,080,875
1300 Vocational Education	613,985
1400 Other Instructional Programs - Elementary / Secondary	23,883
Total Instruction	\$12,736,371
2000 Support Services	
2100 Support Services - Students	497,505
2200 Support Services - Instructional Staff	421,106
2300 Support Services - Administration	932,077
2400 Support Services - Pupil Health	263,179
2500 Support Services - Business	214,901
2600 Operation and Maintenance of Plant Services	1,362,527
2700 Student Transportation Services	1,404,168
2800 Support Services - Central	269,431
2900 Other Support Services	12,311
Total Support Services	\$5,377,205
3000 Operation of Non-Instructional Services	
3200 Student Activities	476,081
Total Operation of Non-Instructional Services	\$476,081
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	709,908
5900 Budgetary Reserve	920,426
Total Other Expenditures and Financing Uses	\$1,630,334
Total Estimated Expenditures and Other Financing Uses	\$20,219,991

2021-2022 Final General Fund Budget

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Amount

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,240,617
200 Personnel Services - Employee Benefits	2,992,743
300 Purchased Professional and Technical Services	155,953
400 Purchased Property Services	2,286
500 Other Purchased Services	1,037,701
600 Supplies	503,917
700 Property	81,911
800 Other Objects	2,500
Total Regular Programs - Elementary / Secondary	\$9,017,628
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,074,964
200 Personnel Services - Employee Benefits	829,609
300 Purchased Professional and Technical Services	916,266
400 Purchased Property Services	9,500
500 Other Purchased Services	220,870
600 Supplies	26,156
700 Property	1,990
800 Other Objects	1,520
Total Special Programs - Elementary / Secondary	\$3,080,875
1300 Vocational Education	
500 Other Purchased Services	613,985
Total Vocational Education	\$613,985
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	15,562
200 Personnel Services - Employee Benefits	6,721
500 Other Purchased Services	300
600 Supplies	1,300
Total Other Instructional Programs - Elementary / Secondary	\$23,883
Total Instruction	\$12,736,371
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	267,255
200 Personnel Services - Employee Benefits	223,317
300 Purchased Professional and Technical Services	725
400 Purchased Property Services	300
500 Other Purchased Services	1,400
600 Supplies	3,083
800 Other Objects	1,425
Total Support Services - Students	\$497,505
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	213,287
200 Personnel Services - Employee Benefits	155,069

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	35,500
500 Other Purchased Services	16,000
600 Supplies	1,250
Total Support Services - Instructional Staff	\$421,106
2300 Support Services - Administration	
100 Personnel Services - Salaries	479,416
200 Personnel Services - Employee Benefits	326,561
300 Purchased Professional and Technical Services	76,000
400 Purchased Property Services	2,500
500 Other Purchased Services	16,970
600 Supplies	18,610
800 Other Objects	12,020
Total Support Services - Administration	\$932,077
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	131,067
200 Personnel Services - Employee Benefits	79,268
300 Purchased Professional and Technical Services	35,926
400 Purchased Property Services	584
500 Other Purchased Services	175
600 Supplies	15,721
700 Property	438
Total Support Services - Pupil Health	\$263,179
2500 Support Services - Business	
100 Personnel Services - Salaries	93,090
200 Personnel Services - Employee Benefits	87,231
300 Purchased Professional and Technical Services	8,300
400 Purchased Property Services	900
500 Other Purchased Services	1,480
600 Supplies	15,500
800 Other Objects	8,400
Total Support Services - Business	\$214,901
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	365,430
200 Personnel Services - Employee Benefits	328,986
300 Purchased Professional and Technical Services	45,135
400 Purchased Property Services	100,900
500 Other Purchased Services	207,026
600 Supplies	240,700
700 Property	74,000
800 Other Objects	350
Total Operation and Maintenance of Plant Services	\$1,362,527
2700 Student Transportation Services	
500 Other Purchased Services	1,398,739
600 Supplies	5,429
Total Student Transportation Services	\$1,404,168

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Amount

<u>Description</u>	
2800 Support Services - Central	
100 Personnel Services - Salaries	76,240
200 Personnel Services - Employee Benefits	64,506
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	32,500
500 Other Purchased Services	22,460
600 Supplies	65,100
800 Other Objects	625
Total Support Services - Central	\$269,431
2900 Other Support Services	
500 Other Purchased Services	12,311
Total Other Support Services	\$12,311
Total Support Services	\$5,377,205
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	223,264
200 Personnel Services - Employee Benefits	95,729
300 Purchased Professional and Technical Services	30,400
400 Purchased Property Services	3,116
500 Other Purchased Services	56,300
600 Supplies	17,330
700 Property	44,442
800 Other Objects	5,500
Total Student Activities	\$476,081
Total Operation of Non-Instructional Services	\$476,081
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	144,908
900 Other Uses of Funds	565,000
Total Debt Service / Other Expenditures and Financing Uses	\$709,908
5900 Budgetary Reserve	
800 Other Objects	920,426
Total Budgetary Reserve	\$920,426
Total Other Expenditures and Financing Uses	\$1,630,334
TOTAL EXPENDITURES	\$20,219,991

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<u>Cash and Short-Term Investments</u>		
General Fund	47,500	47,500
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	5,000	5,000
Capital Reserve Fund - \$ 690, \$1850	8	8
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	12,478	12,478
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$64,986	\$64,986
<u>Long-Term Investments</u>		
General Fund	3,913,612	3,913,612
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	1,000	1,000
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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06/30/2021 Estimate 06/30/2022 Projection

Long-Term Investments

Permanent Fund

Total Long-Term Investments \$3,914,612 \$3,914,612

TOTAL CASH AND INVESTMENTS \$3,979,598 \$3,979,598

2021-2022 Final General Fund Budget

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06/30/2022 Projection

06/30/2021 Estimate

Long-Term Indebtedness

General 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 General Fund

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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06/30/2021 Estimate 06/30/2022 Projection

Long-Term Indebtedness

- 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

06/30/2021 Estimate 06/30/2022 Projection

Long-Term Indebtedness

- 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

06/30/2021 Estimate 06/30/2022 Projection

Long-Term Indebtedness

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
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Long-Term Indebtedness

- 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

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06/30/2021 Estimate 06/30/2022 Projection
 550,000 565,000

Short-Term Payables

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 **\$550,000** **\$565,000**

TOTAL INDEBTEDNESS **\$550,000** **\$565,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,813,439
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	100,173
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,913,612
5900 Budgetary Reserve	920,426
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,834,038