

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/02/2021



President of the Board - Original Signature Required

Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

THERESA A SCHANE

Contact Person

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Email Address

Date

6.2.2021

Date

6.2.2021

Date

6.2.2021

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Saint Clair Area SD	COUNTY : Schuylkill	AUN : 129546803
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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.

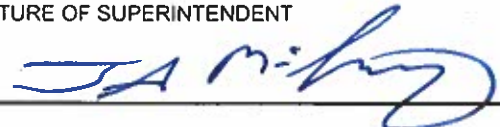
Total Budgeted Expenditures	\$11918069
Ending Unassigned Fund Balance	\$1301623
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	10.92%

Is the Estimated Ending Unassigned Fund Balance within the allowable limits.

Yes ☒

No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-2-2021
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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 : Saint Clair Area SD	County : Schuylkill	AUN Number : 129546803
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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
	5-5-2021

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
1960	Act 511 Taxes: 6152 Rate has changed from previous year. 6152 Prior Year Rate: 38.0000 6152 Current Year Rate: 39.0000	Occupation assessment tax increased below allowable index from \$38.00 to \$39.00
5060	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2200, Object 100: \$0.00 Function 2200, Object 200: \$20,000.00 . Provide a justification.	No salaries budgeted to this account - only tuition reimbursement
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$0.00 Function 2200, Object 200: \$20,000.00	No salaries budgeted to this account - only tuition reimbursement
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	School District policy states that the District will budget minimum \$100,000 budgetary reserve for any unforeseen expenditures occurring during the fiscal year.
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.	District keeps unassigned fund balance of less than 12% for any unforeseen expenditures
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is maintained for future increases in PSERS, healthcare, Special Education and Cyber/Charter expenses.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is amount of bank stock assigned for specific purposes.

ITEM	AMOUNTS	
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	4,253,119	
0840 Assigned Fund Balance	21,366	
0850 Unassigned Fund Balance	1,264,410	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,538,895</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	5,350,251	
7000 Revenue from State Sources	6,025,236	
8000 Revenue from Federal Sources	542,582	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$11,918,069</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$17,456,964</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,719,058
6113 Public Utility Realty Taxes	4,500
6114 Payments in Lieu of Current Taxes - State / Local	3,260
6120 Current Per Capita Taxes, Section 679	13,601
6140 Current Act 511 Taxes - Flat Rate Assessments	28,026
6150 Current Act 511 Taxes - Proportional Assessments	919,484
6400 Delinquencies on Taxes Levied / Assessed by the LEA	317,000
6500 Earnings on Investments	17,000
6700 Revenues from LEA Activities	78,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	217,822
6910 Rentals	30,000
6990 Refunds and Other Miscellaneous Revenue	2,000
REVENUE FROM LOCAL SOURCES	\$5,350,251
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,466,650
7112 Basic Education Funding-Social Security	156,865
7271 Special Education funds for School-Aged Pupils	767,201
7311 Pupil Transportation Subsidy	392,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	24,225
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	208,012
7330 Health Services (Medical, Dental, Nurse, Act 25)	9,750
7340 State Property Tax Reduction Allocation	148,154
7360 Safe Schools	1,100
7501 PA Accountability Grants	134,649
7820 State Share of Retirement Contributions	716,630
REVENUE FROM STATE SOURCES	\$6,025,236
REVENUE FROM FEDERAL SOURCES	
8513 IDEA, Section 619	5,454
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	239,842
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	32,409
8517 NCLB, Title IV - 21st Century Schools	12,087
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	222,790
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	15,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$542,582
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	11,918,069

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,719,058	
Amount of Tax Relief for Homestead Exclusions	<u>\$148,154</u>	
Total Approx. Tax Revenue:	\$3,867,212	
Approx. Tax Levy for Tax Rate Calculation:	\$4,259,500	
	Schuylkill	Total

2020-21 Data		
a. Assessed Value	\$111,154,865	\$111,154,865
b. Real Estate Mills	38.1360	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$250,964,608	\$250,964,608
d. Assessed Value	\$111,692,375	\$111,692,375
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$4,239,002	\$4,239,002
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$4,239,002	\$4,239,002
(f Total * g)		
i. Base Mills Subject to Index	38.1360	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.45840%	90.45840%
k. Tax Levy Needed	\$4,259,500	\$4,259,500
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	38.1360	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,259,500	\$4,259,500
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,111,346
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,719,058
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,719,058	
Amount of Tax Relief for Homestead Exclusions	<u>\$148,154</u>	
Total Approx. Tax Revenue:	\$3,867,212	
Approx. Tax Levy for Tax Rate Calculation:	\$4,259,500	
	Schuylkill	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	39.7758	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,442,654	\$4,442,654
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	\$2,121.00	
Number of Homestead/Farmstead Properties	1832	1832
Median Assessed Value of Homestead Properties		\$18,483

Act 1 Index (current): 4.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,719,058
Amount of Tax Relief for Homestead Exclusions	<u>\$148,154</u>
Total Approx. Tax Revenue:	\$3,867,212
Approx. Tax Levy for Tax Rate Calculation:	\$4,259,500
	Schuylkill
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$148,154	Lowering RE Tax Rate	\$0	\$148,154
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$148,154

2021-2022 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 129546803 Saint Clair Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511			
Printed 12/22/2021 11:47:35 AM				Page - 1 of 1			
CODE							
6111 Current Real Estate Taxes							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Schuylkill	111,692,375	38.1360	4,259,500			90.45840%	
Totals:	111,692,375		4,259,500	- 148,154 =	4,111,346 X	90.45840% =	3,719,058
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$5.00	13,601		
6140	Current Act 511 Taxes– Flat Rate Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	23,080	13,601
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	23,080	14,425
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						46,160	28,026
6150	Current Act 511 Taxes– Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	570,000	570,000
6152	Current Act 511 Occupation Taxes			39.0000	0.000	180,024	64,484
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	25,000	25,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			1.5000	0.000	260,000	260,000
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						1,035,024	919,484
Total Act 511, Current Taxes							947,510
Act 511 Tax Limit -->				250,964,608 X	12	3,011,575	
				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> Schuylkill	38.1360	38.1360	0.00%	Yes	4.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.3%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.3%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6152	Current Act 511 Occupation Taxes	38.0000	39.0000	2.64%	No	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	4.3%				

LEA : 129546803 Saint Clair Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,803,251
1200 Special Programs - Elementary / Secondary	1,843,081
1300 Vocational Education	262,267
1400 Other Instructional Programs - Elementary / Secondary	32,762
1500 Nonpublic School Programs	3,454
Total Instruction	\$7,944,815
2000 Support Services	
2100 Support Services - Students	383,811
2200 Support Services - Instructional Staff	68,252
2300 Support Services - Administration	751,891
2400 Support Services - Pupil Health	125,341
2500 Support Services - Business	242,487
2600 Operation and Maintenance of Plant Services	630,759
2700 Student Transportation Services	610,000
2800 Support Services - Central	32,750
2900 Other Support Services	71,000
Total Support Services	\$2,916,291
3000 Operation of Non-Instructional Services	
3200 Student Activities	136,221
3300 Community Services	86,046
Total Operation of Non-Instructional Services	\$222,267
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	734,696
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$834,696
Total Estimated Expenditures and Other Financing Uses	\$11,918,069

LEA : 129546803 Saint Clair 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	1,876,560
200 Personnel Services - Employee Benefits	1,413,030
300 Purchased Professional and Technical Services	135,000
400 Purchased Property Services	12,516
500 Other Purchased Services	2,124,975
600 Supplies	105,785
700 Property	132,385
800 Other Objects	3,000
Total Regular Programs - Elementary / Secondary	\$5,803,251
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	716,531
200 Personnel Services - Employee Benefits	540,173
300 Purchased Professional and Technical Services	411,977
500 Other Purchased Services	160,850
600 Supplies	8,400
700 Property	5,000
800 Other Objects	150
Total Special Programs - Elementary / Secondary	\$1,843,081
1300 <u>Vocational Education</u>	
500 Other Purchased Services	262,267
Total Vocational Education	\$262,267
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	22,975
200 Personnel Services - Employee Benefits	9,787
Total Other Instructional Programs - Elementary / Secondary	\$32,762
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	3,454
Total Nonpublic School Programs	\$3,454
Total Instruction	\$7,944,815
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	160,702
200 Personnel Services - Employee Benefits	120,809
300 Purchased Professional and Technical Services	95,500
500 Other Purchased Services	1,200
600 Supplies	5,400
800 Other Objects	200
Total Support Services - Students	\$383,811
2200 <u>Support Services - Instructional Staff</u>	
200 Personnel Services - Employee Benefits	20,000
300 Purchased Professional and Technical Services	20,427

LEA : 129546803 Saint Clair Area SD

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	1,000
500 Other Purchased Services	5,000
600 Supplies	17,325
700 Property	4,500
Total Support Services - Instructional Staff	\$68,252
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	363,381
200 Personnel Services - Employee Benefits	281,486
300 Purchased Professional and Technical Services	82,350
500 Other Purchased Services	9,674
600 Supplies	10,500
700 Property	250
800 Other Objects	4,250
Total Support Services - Administration	\$751,891
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	65,750
200 Personnel Services - Employee Benefits	51,391
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	200
500 Other Purchased Services	250
600 Supplies	4,500
800 Other Objects	250
Total Support Services - Pupil Health	\$125,341
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	121,180
200 Personnel Services - Employee Benefits	91,931
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	2,276
500 Other Purchased Services	5,600
600 Supplies	2,500
800 Other Objects	5,000
Total Support Services - Business	\$242,487
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	141,938
200 Personnel Services - Employee Benefits	98,112
300 Purchased Professional and Technical Services	11,200
400 Purchased Property Services	227,214
500 Other Purchased Services	49,954
600 Supplies	89,351
700 Property	11,000
800 Other Objects	1,990
Total Operation and Maintenance of Plant Services	\$630,759
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	610,000
Total Student Transportation Services	\$610,000

LEA : 129546803 Saint Clair Area SD

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Description	Amount
2800 Support Services - Central	
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	1,250
500 Other Purchased Services	30,000
Total Support Services - Central	\$32,750
2900 Other Support Services	
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	63,000
Total Other Support Services	\$71,000
Total Support Services	\$2,916,291
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	17,200
200 Personnel Services - Employee Benefits	7,326
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	14,045
600 Supplies	82,500
800 Other Objects	150
Total Student Activities	\$136,221
3300 Community Services	
100 Personnel Services - Salaries	14,250
200 Personnel Services - Employee Benefits	6,071
600 Supplies	725
800 Other Objects	65,000
Total Community Services	\$86,046
Total Operation of Non-Instructional Services	\$222,267
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	734,696
Total Interfund Transfers - Out	\$734,696
5900 Budgetary Reserve	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$834,696
TOTAL EXPENDITURES	\$11,918,069

LEA : 129546803 Saint Clair Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	1,250,000	1,250,000
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	1,500,000	1,500,000
Other Capital Projects Fund	200,000	200,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
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 Cash and Short-Term Investments	\$3,050,000	\$3,050,000

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

LEA : 129546803 Saint Clair 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	\$3,050,000	\$3,050,000

LEA : 129546803 Saint Clair Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	11,380,000	10,950,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	25,000	25,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	188,779	188,779
0599 Other Noncurrent Liabilities		
Total General Fund	\$11,593,779	\$11,163,779
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		

LEA : 129546803 Saint Clair Area SD

<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)	
LEA : 129546803 Saint Clair Area SD			
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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	\$11,593,779	\$11,163,779	

<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	\$11,593,779	\$11,163,779

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,253,119
0840 Assigned Fund Balance	21,366
0850 Unassigned Fund Balance	1,264,410
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,538,895
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,638,895