

LEA Name : Glendale SD

Class : 3

AUN Number : 110173003

County : Clearfield

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval


Date of Adoption of the General Fund Budget: 06/22/2021



President of the Board - Original Signature Required



Date



Secretary of the Board - Original Signature Required



Date



Chief School Administrator - Original Signature Required



Date

Jeffrey V Westover

(814)687-3402

Extn :5008

Contact Person

Telephone

Extension

jwestover@gsd1.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT: Glendale SD	COUNTY : Clearfield	AUN : 110173003
---------------------------------	------------------------	--------------------

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	\$14094978
Ending Unassigned Fund Balance	\$804775
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.70%

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 6/23/2021
---	-------------------

DUE DATE: AUGUST 15, 2021

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

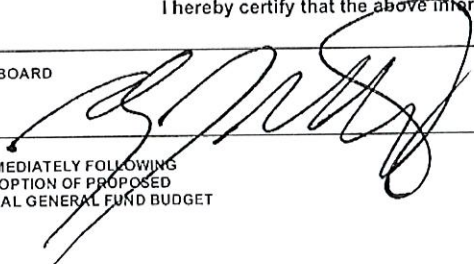
24 PS 6-687(a)(1)

(03/2006)

School District Name : Glendale SD	County : Clearfield	AUN Number : 110173003
---------------------------------------	------------------------	---------------------------

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 May 18, 2021
--	----------------------

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

2021-2022 Final General Fund Budget

LEA : 110173003 Glendale SD

Printed 6/30/2021 10:02:47 AM

Validations

Page - 1 of 1

<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 is used to balance accounts that are overspent during the school 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.	Unassigned Fund Balance
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

<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		
0840 Assigned Fund Balance	1,566,023	
0850 Unassigned Fund Balance	1,038,839	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,604,862</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	3,530,148	
7000 Revenue from State Sources	9,528,266	
8000 Revenue from Federal Sources	802,500	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$13,860,914</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$16,465,776</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,656,148
6113 Public Utility Realty Taxes	3,000
6114 Payments in Lieu of Current Taxes - State / Local	20,000
6120 Current Per Capita Taxes, Section 679	8,000
6140 Current Act 511 Taxes - Flat Rate Assessments	9,500
6150 Current Act 511 Taxes - Proportional Assessments	440,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	354,000
6500 Earnings on Investments	3,500
6700 Revenues from LEA Activities	18,500
6910 Rentals	750
6920 Contributions and Donations from Private Sources	750
6990 Refunds and Other Miscellaneous Revenue	16,000
REVENUE FROM LOCAL SOURCES	\$3,530,148
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,902,301
7112 Basic Education Funding-Social Security	309,000
7160 Tuition for Orphans Subsidy	3,000
7271 Special Education funds for School-Aged Pupils	758,233
7311 Pupil Transportation Subsidy	615,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	13,000
7340 State Property Tax Reduction Allocation	311,732
7505 Ready to Learn Block Grant	175,000
7820 State Share of Retirement Contributions	1,441,000
REVENUE FROM STATE SOURCES	\$9,528,266
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	200,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	25,000
8517 NCLB, Title IV - 21st Century Schools	12,500
8519 NCLB, Title VI - Flexibility and Accountability	165,000
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	400,000
REVENUE FROM FEDERAL SOURCES	\$802,500
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	13,860,914

2021-2022 Final General Fund Budget

AUN: 110173003 Glendale SD
 Printed 6/30/2021 10:02:56 AM

Real Estate Tax Rate (RETR) Report

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Act 1 Index (current): 4.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$2,656,350

Amount of Tax Relief for Homestead Exclusions: \$311,732

Total Approx. Tax Revenue: \$2,968,082

Approx. Tax Levy for Tax Rate Calculation: \$3,301,872

	Cambria	Clearfield	Total
2020-21 Data			
a. Assessed Value	\$24,475,220	\$14,306,322	\$38,781,542
b. Real Estate Mills	69.4100	112.0100	
I. 2021-22 Data			
c. 2019 STEB Market Value	\$97,307,522	\$90,322,143	\$187,629,665
d. Assessed Value	\$24,836,460	\$14,189,978	\$39,026,438
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2020-21 Calculations			
f. 2020-21 Tax Levy	\$1,698,825	\$1,602,451	\$3,301,276
(a * b)			
2021-22 Calculations			
g. Percent of Total Market Value	51.86148%	48.13852%	100.00000%
II. h. Rebalanced 2020-21 Tax Levy			
(f Total * g)	\$1,712,091	\$1,589,185	\$3,301,276
i. Base Mills Subject to Index	69.9520	112.0100	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	88.50000%	89.20000%	88.83697%
k. Tax Levy Needed	\$1,712,400	\$1,589,472	\$3,301,872
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate			
(k / d * 1000)	68.9400	112.0100	
III. m. Tax Levy Generated by Mills			
(l / 1000 * d)	\$1,712,226	\$1,589,419	\$3,301,645
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$2,989,913
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$2,656,148
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.5%

Section 672.1 Method Choice: (a)(1)

Calculation Method:

Revenue

2

Number of Decimals For Tax Rate Calculation:

\$2,656,350

Approx. Tax Revenue from RE Taxes:

\$311,732

Amount of Tax Relief for Homestead Exclusions

\$2,968,082

Total Approx. Tax Revenue:

\$3,301,872

Approx. Tax Levy for Tax Rate Calculation:

Cambria

Clearfield

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	73.0998	117.0504	
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)	\$1,815,540	\$1,660,943	\$3,476,483
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	\$2,985.00	\$1,837.00	
Number of Homestead/Farmstead Properties	691	824	1515
Median Assessed Value of Homestead Properties			\$14,595

Act 1 Index (current): 4.5%

Calculation Method:

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
2
\$2,656,350
\$311,732
\$2,968,082
\$3,301,872

Section 672.1 Method Choice: (a)(1)

Cambria Clearfield Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$311,732	Lowering RE Tax Rate	\$0	\$311,732
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$311,732

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>			
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills							
Cambria	24,836,460	68.9400	1,712,226			88.50000%				
Clearfield	14,189,978	112.0100	1,589,419			89.20000%				
Totals:	39,026,438		3,301,645	311,732	=	2,989,913	X	88.83697%	=	2,656,148

		<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>	\$5.00			8,000
6140	<u>Current Act 511 Taxes- Flat Rate Assessments</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	8,000	8,000
6142	Current Act 511 Occupation Taxes- Flat Rate	\$10.00	\$0.00	1,500	1,500
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes- Flat Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
	Total Current Act 511 Taxes - Flat Rate Assessments			9,500	9,500
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 Eamed Income Taxes	0.500%	0.000%	400,000	400,000
6152	Current Act 511 Occupation Taxes	0.0000	0.0000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	40,000	40,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.0000	0.0000	0	0
6156	Current Act 511 Mechanical Device Taxes- Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.0000	0.0000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes - Proportional Assessments			440,000	440,000
	Total Act 511, Current Taxes				449,500
	Act 511 Tax Limit -->		187,629,665	X	
			Market Value	12	2,251,556
				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>									
	Cambria	69.9520	68.9400	-1.43%	Yes	4.5%				
	Clearfield	112.0100	112.0100	0.00%	Yes	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	\$5.00	\$5.00	0.00%	Yes	4.5%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	4.5%				
6143	Current Act 511 Local Services Taxes					4.5%				
6144	Current Act 511 Trailer Taxes					4.5%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					4.5%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					4.5%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					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%				
6152	Current Act 511 Occupation Taxes					4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.5%				
6154	Current Act 511 Amusement Taxes					4.5%				
6155	Current Act 511 Business Privilege Taxes					4.5%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					4.5%				
6157	Current Act 511 Mercantile Taxes					4.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,819,650
1200 Special Programs - Elementary / Secondary	1,970,087
1300 Vocational Education	245,000
1400 Other Instructional Programs - Elementary / Secondary	273,002
Total Instruction	\$8,307,739
2000 Support Services	
2100 Support Services - Students	365,363
2200 Support Services - Instructional Staff	286,942
2300 Support Services - Administration	1,222,924
2400 Support Services - Pupil Health	93,097
2500 Support Services - Business	374,104
2600 Operation and Maintenance of Plant Services	1,515,635
2700 Student Transportation Services	876,050
2800 Support Services - Central	205,642
Total Support Services	\$4,939,757
3000 Operation of Non-Instructional Services	
3200 Student Activities	451,147
Total Operation of Non-Instructional Services	\$451,147
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	216,335
5200 Interfund Transfers - Out	170,000
5900 Budgetary Reserve	10,000
Total Other Expenditures and Financing Uses	\$396,335
Total Estimated Expenditures and Other Financing Uses	\$14,094,978

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,746,620
200 Personnel Services - Employee Benefits	1,952,168
300 Purchased Professional and Technical Services	204,450
400 Purchased Property Services	44,100
500 Other Purchased Services	309,000
600 Supplies	517,962
700 Property	45,050
800 Other Objects	300
Total Regular Programs - Elementary / Secondary	\$5,819,650
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	917,417
200 Personnel Services - Employee Benefits	767,070
300 Purchased Professional and Technical Services	71,500
400 Purchased Property Services	2,100
500 Other Purchased Services	191,000
600 Supplies	14,000
700 Property	7,000
Total Special Programs - Elementary / Secondary	\$1,970,087
1300 Vocational Education	
500 Other Purchased Services	245,000
Total Vocational Education	\$245,000
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	155,722
200 Personnel Services - Employee Benefits	111,530
300 Purchased Professional and Technical Services	300
500 Other Purchased Services	3,000
600 Supplies	650
700 Property	1,800
Total Other Instructional Programs - Elementary / Secondary	\$273,002
Total Instruction	\$8,307,739
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	222,477
200 Personnel Services - Employee Benefits	130,486
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	1,375
600 Supplies	5,750
700 Property	3,250
800 Other Objects	525
Total Support Services - Students	\$365,363
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	127,672

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	126,645
300 Purchased Professional and Technical Services	5,500
400 Purchased Property Services	2,500
500 Other Purchased Services	11,525
600 Supplies	10,350
700 Property	2,500
800 Other Objects	250
Total Support Services - Instructional Staff	\$286,942
2300 Support Services - Administration	
100 Personnel Services - Salaries	615,930
200 Personnel Services - Employee Benefits	414,794
300 Purchased Professional and Technical Services	112,250
400 Purchased Property Services	3,000
500 Other Purchased Services	24,900
600 Supplies	41,700
700 Property	3,100
800 Other Objects	7,250
Total Support Services - Administration	\$1,222,924
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	45,822
200 Personnel Services - Employee Benefits	38,775
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	500
500 Other Purchased Services	250
600 Supplies	5,250
700 Property	500
Total Support Services - Pupil Health	\$93,097
2500 Support Services - Business	
100 Personnel Services - Salaries	165,470
200 Personnel Services - Employee Benefits	128,384
300 Purchased Professional and Technical Services	62,500
400 Purchased Property Services	500
500 Other Purchased Services	8,650
600 Supplies	4,750
700 Property	1,000
800 Other Objects	2,850
Total Support Services - Business	\$374,104
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	533,290
200 Personnel Services - Employee Benefits	433,370
300 Purchased Professional and Technical Services	5,500
400 Purchased Property Services	73,500
500 Other Purchased Services	127,725
600 Supplies	311,550
700 Property	30,000
800 Other Objects	700

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$1,515,635
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	872,000
600 Supplies	2,050
700 Property	1,000
Total Student Transportation Services	\$876,050
2800 Support Services - Central	
100 Personnel Services - Salaries	101,437
200 Personnel Services - Employee Benefits	89,047
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	500
500 Other Purchased Services	2,150
600 Supplies	1,750
700 Property	9,508
800 Other Objects	250
Total Support Services - Central	\$205,642
Total Support Services	\$4,939,757
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	138,300
200 Personnel Services - Employee Benefits	60,872
300 Purchased Professional and Technical Services	119,500
400 Purchased Property Services	3,000
500 Other Purchased Services	62,100
600 Supplies	48,125
700 Property	18,500
800 Other Objects	750
Total Student Activities	\$451,147
Total Operation of Non-Instructional Services	\$451,147
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	6,000
900 Other Uses of Funds	210,335
Total Debt Service / Other Expenditures and Financing Uses	\$216,335
5200 Interfund Transfers - Out	
900 Other Uses of Funds	170,000
Total Interfund Transfers - Out	\$170,000
5900 Budgetary Reserve	
800 Other Objects	10,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$10,000
Total Other Expenditures and Financing Uses	\$396,335
TOTAL EXPENDITURES	\$14,094,978

2021-2022 Final General Fund Budget

LEA : 110173003 Glendale SD

Printed 6/30/2021 10:03:08 AM

Schedule Of Cash And Investments (CAIN)

Cash and Short-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	2,439,227	2,205,038
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	12,668	10,250
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	15,356	14,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,467,251	\$2,229,288

Long-Term Investments

	<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		

<u>Long-Term Investments</u>	06/30/2021 Estimate	06/30/2022 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$2,467,251	\$2,229,288

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	1,472,334	1,262,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	222,974	215,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$1,695,308	\$1,477,000
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		

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<u>Long-Term Indebtedness</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		

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

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

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 Permanent Fund

Total Long-Term Indebtedness

\$1,695,308

\$1,477,000

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	1,450,876	1,400,000
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		
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	\$1,450,876	\$1,400,000
TOTAL INDEBTEDNESS	\$3,146,184	\$2,877,000

2021-2022 Final General Fund Budget

LEA : 110173003 Glendale SD

Printed 6/30/2021 10:03:14 AM

Fund Balance Summary (FBS)

Page - 1 of 1

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,566,023
0850 Unassigned Fund Balance	804,775
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,370,798
5900 Budgetary Reserve	10,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,380,798