

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

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


the Board - Original Signature Required

6-23-2021
Date


the Board - Original Signature Required

6-23-2021
Date


Administrator - Original Signature Required

6/28/2021
Date

Priscoll

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Marple Newtown SD	COUNTY : Delaware	AUN : 125235502
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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 ☐

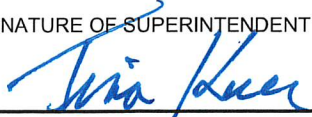
If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$96450000
Ending Unassigned Fund Balance	\$7360967
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.63%

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 6/28/21
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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 : Marple Newtown SD	County : Delaware	AUN Number : 125235502
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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 5/3/2021
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
1480	<p>Tax Data: County 1 - Current Year Tax Levy cannot increase by more than (100% + Prior Year's Index) from the previous year if a countywide reassessment was indicated.</p> <p>County 1 - Current Year Tax Levy: \$75,491,188.00 County 1 - Prior Year Tax Levy: \$72,508,730.00</p>	As calculated, and approved, on form PDE 2028, our tax rate is only increasing by the applicable index. The difference in the levy is the revenue value of growth from additional assessments (new construction, etc) not included in the prior year.
5130	<p>Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.</p> <p>Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$34,888.00 . Provide a justification.</p>	These expenditures represent OPEB costs which have no corresponding salaries.
5330	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$34,888.00</p>	These expenditures represent OPEB costs which have no corresponding salaries.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Contingency funds provided for unforeseen, unexpected and unplanned expenditures.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The school district strives to maintain an appropriate level of fund balance within the limits of the law.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Amounts set aside and assigned for capital needs of the school district and losses to Food Services due to Covid Response

<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	3,437	
0820 Restricted Fund Balance	35,561	
0830 Committed Fund Balance	1,933,767	
0840 Assigned Fund Balance	1,000,000	
0850 Unassigned Fund Balance	7,427,200	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$10,360.967</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	78,900,356	
7000 Revenue from State Sources	15,886,785	
8000 Revenue from Federal Sources	1,662,859	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$96,450.000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$106,810.967</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	72,404,856
6112 Interim Real Estate Taxes	775,000
6113 Public Utility Realty Taxes	60,000
6114 Payments in Lieu of Current Taxes - State / Local	23,000
6150 Current Act 511 Taxes - Proportional Assessments	1,590,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	750,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	120,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	655,000
6910 Rentals	145,000
6940 Tuition from Patrons	2,200,000
6990 Refunds and Other Miscellaneous Revenue	127,500
REVENUE FROM LOCAL SOURCES	\$78,900,356
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	2,834,722
7112 Basic Education Funding-Social Security	1,501,513
7271 Special Education funds for School-Aged Pupils	1,650,000
7311 Pupil Transportation Subsidy	690,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	725,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	275,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	125,000
7340 State Property Tax Reduction Allocation	1,229,797
7820 State Share of Retirement Contributions	6,855,753
REVENUE FROM STATE SOURCES	\$15,886,785
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	231,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	78,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	22,000
8517 NCLB, Title IV - 21st Century Schools	22,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	634,859
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	650,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
REVENUE FROM FEDERAL SOURCES	\$1,662,859
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	96,450,000

Act 1 Index (current): 3.0% | Act 1 Index (prior): 2.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$72,404,856	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,229,797</u>	
Total Approx. Tax Revenue:	\$73,634,653	
Approx. Tax Levy for Tax Rate Calculation:	\$75,491,188	
	Delaware	Total

2020-21 Data		
a. Assessed Value	\$3,752,010,591	\$3,752,010,591
b. Real Estate Mills	19.3253	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$5,332,372,178	\$5,332,372,178
d. Assessed Value	\$6,883,485,721	\$6,883,485,721
e. Assessed Value of New Constr/ Renov	\$100,159,067	\$100,159,067
2020-21 Calculations		
f. 2020-21 Tax Levy	\$72,508,730	\$72,508,730
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$72,508,730	\$72,508,730
(f Total * g)		
i. Base Mills Subject to Index	10.6892	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment	Yes	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.50000%	97.50000%
k. Tax Levy Needed	\$75,491,188	\$75,491,188
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	10.9670	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$75,491,188	\$75,491,188
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$74,261,391
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$72,404,856
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0% | Act 1 Index (prior): 2.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$72,404,856	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,229,797</u>	
Total Approx. Tax Revenue:	\$73,634,653	
Approx. Tax Levy for Tax Rate Calculation:	\$75,491,188	
	Delaware	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	10.9671	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$75,491,876	\$75,491,876
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	\$11,993.00	
Number of Homestead/Farmstead Properties	9350	9350
Median Assessed Value of Homestead Properties		\$355,015

Act 1 Index (current): 3.0% | Act 1 Index (prior): 2.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$72,404,856
Amount of Tax Relief for Homestead Exclusions	<u>\$1,229,797</u>
Total Approx. Tax Revenue:	\$73,634,653
Approx. Tax Levy for Tax Rate Calculation:	\$75,491,188
	Delaware
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,229,797	Lowering RE Tax Rate	\$0	\$1,229,797
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,229,797

2021-2022 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 125235502 Marple Newtown SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/28/2021 2:02:50 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
Delaware	6,883,485,721	10.9670	75,491,188			97.50000%	
Totals:	6,883,485,721		75,491,188	- 1,229,797 =	74,261,391 X	97.50000% =	72,404,856
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0
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						0	0
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.000%	0.000%	0	0
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,590,000	1,590,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0
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						1,590,000	1,590,000
Total Act 511, Current Taxes							1,590,000
Act 511 Tax Limit -->				5,332,372,178 X	12	63,988,466	
				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>									
	Delaware	10.6892	10.9670	2.60%	Yes	2.6%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	30,031,298
1200 Special Programs - Elementary / Secondary	20,374,878
1300 Vocational Education	350,000
1400 Other Instructional Programs - Elementary / Secondary	569,326
1500 Nonpublic School Programs	57,856
Total Instruction	\$51,383,358
2000 Support Services	
2100 Support Services - Students	3,397,973
2200 Support Services - Instructional Staff	4,059,032
2300 Support Services - Administration	4,576,656
2400 Support Services - Pupil Health	1,864,587
2500 Support Services - Business	1,311,019
2600 Operation and Maintenance of Plant Services	8,145,929
2700 Student Transportation Services	7,080,647
2800 Support Services - Central	2,442,158
2900 Other Support Services	104,888
Total Support Services	\$32,982,889
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,604,277
3300 Community Services	47,426
Total Operation of Non-Instructional Services	\$1,651,703
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,732,050
5900 Budgetary Reserve	700,000
Total Other Expenditures and Financing Uses	\$10,432,050
Total Estimated Expenditures and Other Financing Uses	\$96,450,000

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,928,915
200 Personnel Services - Employee Benefits	11,301,921
300 Purchased Professional and Technical Services	461,550
400 Purchased Property Services	165,000
500 Other Purchased Services	386,125
600 Supplies	764,117
700 Property	18,300
800 Other Objects	5,370
Total Regular Programs - Elementary / Secondary	\$30,031,298
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,353,239
200 Personnel Services - Employee Benefits	6,060,665
300 Purchased Professional and Technical Services	2,384,582
400 Purchased Property Services	175,000
500 Other Purchased Services	5,064,097
600 Supplies	136,245
700 Property	500
800 Other Objects	200,550
Total Special Programs - Elementary / Secondary	\$20,374,878
1300 <u>Vocational Education</u>	
500 Other Purchased Services	350,000
Total Vocational Education	\$350,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	382,832
200 Personnel Services - Employee Benefits	163,049
500 Other Purchased Services	5,000
600 Supplies	18,445
Total Other Instructional Programs - Elementary / Secondary	\$569,326
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	44,485
600 Supplies	13,371
Total Nonpublic School Programs	\$57,856
Total Instruction	\$51,383,358
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,909,408
200 Personnel Services - Employee Benefits	1,381,348
300 Purchased Professional and Technical Services	46,022
500 Other Purchased Services	5,050
600 Supplies	54,990
800 Other Objects	1,155

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$3,397,973
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,325,322
200 Personnel Services - Employee Benefits	940,447
300 Purchased Professional and Technical Services	65,563
400 Purchased Property Services	751,677
500 Other Purchased Services	7,610
600 Supplies	929,288
700 Property	35,000
800 Other Objects	4,125
Total Support Services - Instructional Staff	\$4,059,032
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,285,504
200 Personnel Services - Employee Benefits	1,481,927
300 Purchased Professional and Technical Services	515,400
400 Purchased Property Services	500
500 Other Purchased Services	234,775
600 Supplies	25,200
700 Property	3,450
800 Other Objects	29,900
Total Support Services - Administration	\$4,576,656
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	708,820
200 Personnel Services - Employee Benefits	490,267
300 Purchased Professional and Technical Services	623,000
400 Purchased Property Services	10,000
500 Other Purchased Services	800
600 Supplies	14,200
700 Property	17,500
Total Support Services - Pupil Health	\$1,864,587
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	755,649
200 Personnel Services - Employee Benefits	456,120
300 Purchased Professional and Technical Services	27,500
400 Purchased Property Services	5,000
500 Other Purchased Services	51,000
600 Supplies	8,750
700 Property	2,000
800 Other Objects	5,000
Total Support Services - Business	\$1,311,019
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,249,508
200 Personnel Services - Employee Benefits	2,368,075
300 Purchased Professional and Technical Services	311,046
400 Purchased Property Services	595,200

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	294,100
600 Supplies	1,241,700
700 Property	85,300
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$8,145,929
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	3,895,126
200 Personnel Services - Employee Benefits	1,802,521
300 Purchased Professional and Technical Services	11,000
400 Purchased Property Services	812,600
500 Other Purchased Services	149,500
600 Supplies	319,000
700 Property	90,075
800 Other Objects	825
Total Student Transportation Services	\$7,080,647
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,066,590
200 Personnel Services - Employee Benefits	781,466
300 Purchased Professional and Technical Services	200,213
400 Purchased Property Services	197,427
500 Other Purchased Services	7,662
600 Supplies	167,850
700 Property	20,000
800 Other Objects	950
Total Support Services - Central	\$2,442,158
2900 <u>Other Support Services</u>	
200 Personnel Services - Employee Benefits	34,888
500 Other Purchased Services	70,000
Total Other Support Services	\$104,888
Total Support Services	\$32,982,889
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	854,874
200 Personnel Services - Employee Benefits	443,368
300 Purchased Professional and Technical Services	111,030
400 Purchased Property Services	11,650
500 Other Purchased Services	39,250
600 Supplies	73,645
700 Property	42,800
800 Other Objects	27,660
Total Student Activities	\$1,604,277
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	2,500
200 Personnel Services - Employee Benefits	1,065

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	42,000
600 Supplies	861
Total Community Services	\$47,426
Total Operation of Non-Instructional Services	\$1,651,703
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,372,050
900 Other Uses of Funds	5,360,000
Total Debt Service / Other Expenditures and Financing Uses	\$9,732,050
5900 <u>Budgetary Reserve</u>	
800 Other Objects	700,000
Total Budgetary Reserve	\$700,000
Total Other Expenditures and Financing Uses	\$10,432,050
TOTAL EXPENDITURES	\$96,450,000

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<u>Cash and Short-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	15,000,000	15,100,000
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	19,000,000	15,000,000
Other Capital Projects Fund	250,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	120,000	120,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	125,000	128,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$34,495,000	\$30,348,000

<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		

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<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	\$34,495,000	\$30,348,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	90,470,000	84,855,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,300,000	1,300,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	9,800,000	10,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$101,570,000	\$96,155,000
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>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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	56,000	58,000
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$56,000	\$58,000
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2021-2022 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
Total Permanent Fund			
Total Long-Term Indebtedness	\$101,626,000	\$96,213,000	

<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	\$101,626,000	\$96,213,000

Account Description	Amounts
0810 Nonspendable Fund Balance	3,437
0820 Restricted Fund Balance	35,561
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,000,000
0850 Unassigned Fund Balance	7,360,967
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,360,967
5900 Budgetary Reserve	700,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,099,965