

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2021-2022

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 06/01/2021

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President of the Board - Original Signature Required

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Date

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Secretary of the Board - Original Signature Required

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Date

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Chief School Administrator - Original Signature Required

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Date

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Michelle A Diekow

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Contact Person

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Radnor Township SD	COUNTY : Delaware	AUN : 125237603
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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	\$105604488
Ending Unassigned Fund Balance	\$21852308
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	20.69%

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
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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)

<b>School District Name :</b> Radnor Township SD	<b>County :</b> Delaware	<b>AUN Number :</b> 125237603
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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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>
1480	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.  County 1 - Current Year Tax Levy:\$84,230,918.00 County 1 - Prior Year Tax Levy:\$80,562,667.00	Countywide reassessment year. Increase due to adjustment for growth.
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 has been set aside for potential teachers need to accommodate unexpected growth and class size guidelines. Fund Balance will be used to offset unanticipated expenses.
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.	Budgetary reserve has been set aside for potential teachers need to accommodate unexpected growth and class size guidelines. Fund Balance will be used to offset unanticipated expenses.

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	17,730	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	14,669,700	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	8,218,924	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$22,888,624</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	86,996,639	
7000 Revenue from State Sources	16,241,674	
8000 Revenue from Federal Sources	1,329,859	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$104,568,172</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$127,456,796</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	80,130,477
6112 Interim Real Estate Taxes	294,828
6113 Public Utility Realty Taxes	77,000
6114 Payments in Lieu of Current Taxes - State / Local	223,260
6140 Current Act 511 Taxes - Flat Rate Assessments	100,000
6150 Current Act 511 Taxes - Proportional Assessments	1,850,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	800,000
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	33,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	495,142
6910 Rentals	152,432
6920 Contributions and Donations from Private Sources	60,000
6940 Tuition from Patrons	2,300,000
6990 Refunds and Other Miscellaneous Revenue	180,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$86,996,639</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	2,274,908
7160 Tuition for Orphans Subsidy	200,000
7271 Special Education funds for School-Aged Pupils	1,795,135
7311 Pupil Transportation Subsidy	350,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	350,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	107,886
7330 Health Services (Medical, Dental, Nurse, Act 25)	140,000
7340 State Property Tax Reduction Allocation	1,453,190
7505 Ready to Learn Block Grant	113,925
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	7,000
7810 State Share of Social Security and Medicare Taxes	1,607,470
7820 State Share of Retirement Contributions	7,842,160
<b>REVENUE FROM STATE SOURCES</b>	<b>\$16,241,674</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	330,184
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	81,886
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	26,138
8517 NCLB, Title IV - 21st Century Schools	8,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8731 ARRA - Build America Bonds	80,000
8732 ARRA - Qualified School Construction Bonds (QSCB)	170,000
8745 GEER II - Governor's Emergency Education Relief Fund	479,651
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	150,000
Reimbursements (Access)	
8820 Medical Assistance Reimbursement for Administrative Claiming	4,000
(Quarterly) Program	
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,329,859</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>104,568,172</b>

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

Calculation Method:

Rate

Additional Mills For Community College:

0.2088

Approx. Tax Revenue from RE Taxes: \$78,907,952

Amount of Tax Relief for Homestead Exclusions \$1,453,190

Total Approx. Tax Revenue: \$80,361,142

Approx. Tax Levy for Tax Rate Calculation: \$84,230,918

Delaware

Total

**2020-21 Data**

a. Assessed Value	\$3,216,292,785	\$3,216,292,785
b. Real Estate Mills	25.0483	25.0483

**I. 2021-22 Data**

c. 2019 STEB Market Value	\$5,343,455,134	\$5,343,455,134
d. Assessed Value	\$6,142,144,892	\$6,142,144,892
e. Assessed Value of New Constr/ Renov	\$172,884,538	\$172,884,538

**2020-21 Calculations**

f. 2020-21 Tax Levy	\$80,562,667	\$80,562,667
(a * b)		

**2021-22 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy		\$80,562,667
(f Total * g)		
i. Base Mills Subject to Index	13.4962	13.4962
(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	95.32510%	95.32510%
k. Tax Levy Needed		\$84,230,918
(Approx. Tax Levy * g)		

<b>I. 2021-22 Real Estate Tax Rate</b>	<b>13.7136</b>	<b>13.7136</b>
(k / d * 1000)		

<b>III. m. Tax Levy Generated by Mills</b>	<b>\$84,230,918</b>	<b>\$84,230,918</b>
(I / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions		\$82,777,728
(m - Amount of Tax Relief for Homestead Exclusions)		

o. Net Tax Revenue Generated By Mills		\$78,907,952
(n * Est. Pct. Collection)		



AUN: 125237603 Radnor Township SD

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

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

Calculation Method:

Rate	Additional Mills For Community College:
	0.2088

Approx. Tax Revenue from RE Taxes:	\$78,907,952
Amount of Tax Relief for Homestead Exclusions	<u>\$1,453,190</u>
Total Approx. Tax Revenue:	\$80,361,142
Approx. Tax Levy for Tax Rate Calculation:	\$84,230,918

Delaware	Total
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**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	13.8471	13.8471
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$85,050,895	\$85,050,895
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
<b>v. 2021-22 Total Real Estate Mills</b>	<b>13.9224</b>	
w. Tax Levy Generated By Mills (Line m)	\$84,230,918	\$84,230,918
x. Tax Levy Generated By Additional Mills (Additional Mills / 1000 * d)	\$1,282,480	\$1,282,480
V. y. Tax Levy minus Tax Relief for Homestead Exclusions		\$84,060,208
z. Net Tax Revenue Generated by Mills (y * j)		\$80,130,477

**Information Related to Property Tax Relief**

V1. Assessed Value Exclusion per Homestead	\$21,486.47	
Number of Homestead/Farmstead Properties	4858	4858
Median Assessed Value of Homestead Properties		\$607,135

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

Calculation Method:	Rate	Additional Mills For Community College: 0.2088	
Approx. Tax Revenue from RE Taxes:	\$78,907,952		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,453,190</u>		
Total Approx. Tax Revenue:	\$80,361,142		
Approx. Tax Levy for Tax Rate Calculation:	\$84,230,918		
	Delaware	Total	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,453,190	Lowering RE Tax Rate	\$0	\$1,453,190
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,453,190

CODE6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Delaware	6,142,144,892	13.9224	85,513,398			95.32510%	
<b>Totals:</b>	<b>6,142,144,892</b>		<b>85,513,398</b>	<b>-</b>	<b>1,453,190 =</b>	<b>84,060,208 X</b>	<b>95.32510% = 80,130,477</b>

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	100,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>			<b>100,000</b>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,850,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes-- Proportional Assessments</b>			<b>1,850,000</b>
<b>Total Act 511, Current Taxes</b>			<b>1,950,000</b>
<b>Act 511 Tax Limit --&gt;</b>	<b>5,343,455,134 X</b>	<b>12</b>	<b>64,121,462</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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	13.4962	13.7136	1.62%	Yes	2.6%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
	<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%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	41,244,344
1200 Special Programs - Elementary / Secondary	14,423,543
1300 Vocational Education	388,310
1400 Other Instructional Programs - Elementary / Secondary	56,950
1600 Adult Education Programs	1,194,381
<b>Total Instruction</b>	<b>\$57,307,528</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,937,278
2200 Support Services - Instructional Staff	4,861,114
2300 Support Services - Administration	6,199,336
2400 Support Services - Pupil Health	1,525,252
2500 Support Services - Business	1,147,868
2600 Operation and Maintenance of Plant Services	8,864,645
2700 Student Transportation Services	4,967,533
2800 Support Services - Central	1,445,001
2900 Other Support Services	79,667
<b>Total Support Services</b>	<b>\$34,027,694</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,527,446
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,527,446</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	8,004,755
5200 Interfund Transfers - Out	3,648,756
5900 Budgetary Reserve	1,088,309
<b>Total Other Expenditures and Financing Uses</b>	<b>\$12,741,820</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$105,604,488</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	24,028,232
200 Personnel Services - Employee Benefits	15,427,361
300 Purchased Professional and Technical Services	724,300
400 Purchased Property Services	110,148
500 Other Purchased Services	319,292
600 Supplies	614,555
700 Property	11,618
800 Other Objects	8,838
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$41,244,344</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	5,379,670
200 Personnel Services - Employee Benefits	3,268,019
300 Purchased Professional and Technical Services	1,735,402
400 Purchased Property Services	15,000
500 Other Purchased Services	3,768,301
600 Supplies	230,571
700 Property	26,160
800 Other Objects	420
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$14,423,543</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	388,310
<b>Total Vocational Education</b>	<b>\$388,310</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	12,500
200 Personnel Services - Employee Benefits	5,450
300 Purchased Professional and Technical Services	28,000
500 Other Purchased Services	11,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$56,950</b>
<b>1600 Adult Education Programs</b>	
500 Other Purchased Services	1,194,381
<b>Total Adult Education Programs</b>	<b>\$1,194,381</b>
<b>Total Instruction</b>	<b>\$57,307,528</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	2,865,539
200 Personnel Services - Employee Benefits	1,794,497
300 Purchased Professional and Technical Services	199,600
500 Other Purchased Services	22,390
600 Supplies	31,932
700 Property	14,170
800 Other Objects	9,150

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$4,937,278</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	2,635,216
200 Personnel Services - Employee Benefits	1,907,520
300 Purchased Professional and Technical Services	2,400
400 Purchased Property Services	91,500
500 Other Purchased Services	82,845
600 Supplies	137,432
800 Other Objects	4,201
<b>Total Support Services - Instructional Staff</b>	<b>\$4,861,114</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	3,301,789
200 Personnel Services - Employee Benefits	2,179,826
300 Purchased Professional and Technical Services	309,653
400 Purchased Property Services	168,648
500 Other Purchased Services	106,550
600 Supplies	63,108
700 Property	6,100
800 Other Objects	63,662
<b>Total Support Services - Administration</b>	<b>\$6,199,336</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	632,210
200 Personnel Services - Employee Benefits	451,275
300 Purchased Professional and Technical Services	409,869
400 Purchased Property Services	1,000
500 Other Purchased Services	1,600
600 Supplies	15,000
700 Property	14,298
<b>Total Support Services - Pupil Health</b>	<b>\$1,525,252</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	588,451
200 Personnel Services - Employee Benefits	400,460
300 Purchased Professional and Technical Services	16,400
400 Purchased Property Services	4,007
500 Other Purchased Services	126,775
600 Supplies	8,300
700 Property	1,000
800 Other Objects	2,475
<b>Total Support Services - Business</b>	<b>\$1,147,868</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	3,520,290
200 Personnel Services - Employee Benefits	2,527,437
300 Purchased Professional and Technical Services	166,000
400 Purchased Property Services	902,878
500 Other Purchased Services	258,110

<u>Description</u>	<u>Amount</u>
600 Supplies	1,374,130
700 Property	73,800
800 Other Objects	42,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$8,864,645</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	2,290,509
200 Personnel Services - Employee Benefits	2,062,154
300 Purchased Professional and Technical Services	69,520
400 Purchased Property Services	13,300
500 Other Purchased Services	114,000
600 Supplies	414,000
700 Property	2,500
800 Other Objects	1,550
<b>Total Student Transportation Services</b>	<b>\$4,967,533</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	839,313
200 Personnel Services - Employee Benefits	586,163
500 Other Purchased Services	10,850
600 Supplies	2,090
700 Property	4,360
800 Other Objects	2,225
<b>Total Support Services - Central</b>	<b>\$1,445,001</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	79,667
<b>Total Other Support Services</b>	<b>\$79,667</b>
<b>Total Support Services</b>	<b>\$34,027,694</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	763,762
200 Personnel Services - Employee Benefits	348,065
300 Purchased Professional and Technical Services	205,637
400 Purchased Property Services	8,225
500 Other Purchased Services	12,000
600 Supplies	94,405
700 Property	273
800 Other Objects	95,079
<b>Total Student Activities</b>	<b>\$1,527,446</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,527,446</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	3,273,335
900 Other Uses of Funds	4,731,420
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$8,004,755</b>



<u>Description</u>	<u>Amount</u>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	3,648,756
<b>Total Interfund Transfers - Out</b>	<b>\$3,648,756</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	1,088,309
<b>Total Budgetary Reserve</b>	<b>\$1,088,309</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$12,741,820</b>
<b>TOTAL EXPENDITURES</b>	<b>\$105,604,488</b>

**Cash and Short-Term Investments****06/30/2021 Estimate****06/30/2022 Projection**

General Fund	30,000,000	28,000,000
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	5,200,000	5,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	950,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	345,000	345,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	50,000	50,000
Other Agency Fund		
Permanent Fund		

**Total Cash and Short-Term Investments****\$36,545,000****\$34,395,000****Long-Term Investments****06/30/2021 Estimate****06/30/2022 Projection**

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

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$36,545,000	\$34,395,000

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

0510 Bonds Payable	85,790,000	81,344,611
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	835,000	830,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,370,000	3,250,000
0599 Other Noncurrent Liabilities		

**Total General Fund****\$89,995,000****\$85,424,611****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		

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

0530 Lease-Purchase Obligations  
 0540 Accumulated Compensated Absences  
 0550 Authority Lease Obligations  
 0560 Other Post-Employment Benefits (OPEB)  
 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850****Capital Reserve Fund - \$ 1431**

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

**Total Capital Reserve Fund - \$ 1431****Other Capital Projects Fund**

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

**Total Other Capital Projects Fund****Debt Service Fund**

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

**Total Debt Service Fund****Food Service / Cafeteria Operations Fund**

0510 Bonds Payable  
 0520 Extended-Term Financing Agreements Payable  
 0530 Lease-Purchase Obligations  
 0540 Accumulated Compensated Absences  
 0550 Authority Lease Obligations

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

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds****Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

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

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

**Total Investment Trust Fund****Pension Trust Fund**

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

**Total Pension Trust Fund****Activity Fund**

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

**Total Activity Fund****Other Agency Fund**

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

**Total Other Agency Fund****Permanent Fund**

0510 Bonds Payable  
0520 Extended-Term Financing Agreements Payable

**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****\$89,995,000****\$85,424,611**



**Short-Term Payables****06/30/2021 Estimate****06/30/2022 Projection**

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

**Total Short-Term Payables****TOTAL INDEBTEDNESS****\$89,995,000****\$85,424,611**

Account Description	Amounts
0810 Nonspendable Fund Balance	17,730
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	21,852,308
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$21,852,308
5900 Budgetary Reserve	1,088,309
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$22,958,347