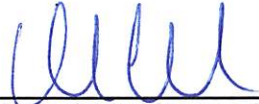


PROPOSED
FINAL GENERAL FUND BUDGET
Fiscal Year 2021-2022

General Fund Budget Approval


Date of Adoption of the General Fund Budget: *PROPOSED FINAL 05/24/2021*



President of the Board - Original Signature Required

5/24/21

Date



Secretary of the Board - Original Signature Required

5/25/21

Date



Chief School Administrator - Original Signature Required

5/25/21

Date

Martha Kew

Contact Person

(610)892-3470

Extn :

Telephone

Extension

mkew@wssd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wallingford-Swarthmore SD	COUNTY : Delaware	AUN : 125239603
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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%

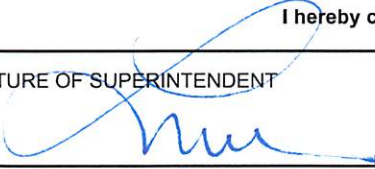
Did you raise property taxes in SY 2021-2022 (compared to 2020-2021)? Yes No

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

Total Budgeted Expenditures	\$89096859
Ending Unassigned Fund Balance	\$2893658
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.24%

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 5/25/21
--	-----------------

DUE DATE: AUGUST 15, 2021

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Wallingford-Swarthmore SD	County : Delaware	AUN Number : 125239603
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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 5/24/21
---	------------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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: \$50,138,939.00 County 1 - Prior Year Tax Levy: \$46,788,666.00	WSSD has applied for and been approved for the Special Education Exception.
1630	6141 Tax Rate cannot increase by more than the index. 6141 Pct Change In Rate: 100.00% Index: 3.0%	This rate was changed for the 2020-2021 school year. Rate is the same for the 2021-2022 school year.
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$1,156,506.00 Approved Referendum Exception Amt: \$1,127,296.00	WSSD has applied for and been approved for the Special Education Exception. The approval was based on the Act 1 Index of 3%, while the County was required to use the prior year exception of 2.6%.
1800	Act 511 Taxes: 6141 Rate has changed from previous year. 6141 Prior Year Rate: 5.00 6141 Current Year Rate: 10.00	This rate was changed for the 2020-2021 school year. Rate is the same for the 2021-2022 school year.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$590,976.00 Function 2800, Object 200: \$678,205.00	Workers Compensation is coded in full to this account area making benefits exceed salaries
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	\$400,000 is applied to budgetary reserve for unanticipated expenditures 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.	Unassigned fund balance is well within the 8% limitation.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	WSSD has committed funds for self-insurance of healthcare and PSERS stabilization.

<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	2,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,836,882
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,336,882</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	70,640,247
7000 Revenue from State Sources	17,228,997
8000 Revenue from Federal Sources	284,391
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$88,153,635</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$94,490,517</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	67,425,344
6112 Interim Real Estate Taxes	50,000
6113 Public Utility Realty Taxes	60,000
6120 Current Per Capita Taxes, Section 679	62,500
6140 Current Act 511 Taxes - Flat Rate Assessments	62,500
6150 Current Act 511 Taxes - Proportional Assessments	500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	810,000
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	60,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	639,903
6910 Rentals	170,000
6940 Tuition from Patrons	380,000
6990 Refunds and Other Miscellaneous Revenue	390,000
REVENUE FROM LOCAL SOURCES	\$70,640,247
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,668,718
7112 Basic Education Funding-Social Security	1,439,051
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	2,130,459
7311 Pupil Transportation Subsidy	570,650
7312 Nonpublic and Charter School Pupil Transportation Subsidy	68,915
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	555,613
7330 Health Services (Medical, Dental, Nurse, Act 25)	70,000
7340 State Property Tax Reduction Allocation	1,838,131
7505 Ready to Learn Block Grant	252,951
7820 State Share of Retirement Contributions	6,599,509
REVENUE FROM STATE SOURCES	\$17,228,997
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	194,532
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,691
8517 NCLB, Title IV - 21st Century Schools	17,300
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	21,868
REVENUE FROM FEDERAL SOURCES	\$284,391
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	88,153,635

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

Calculation Method:	Rate	Additional Mills For Community College: 0.2422
Approx. Tax Revenue from RE Taxes:	\$67,245,330	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,838,131</u>	
Total Approx. Tax Revenue:	\$69,083,461	
Approx. Tax Levy for Tax Rate Calculation:	\$70,455,815	

	Delaware Nether P Twp / Rose V Boro	Delaware Rutledge / Swarthmore Boro	Total
2020-21 Data			
a. Assessed Value	\$985,719,962	\$410,330,659	\$1,396,050,621
b. Real Estate Mills	48.3654	48.3654	48.3654
I. 2021-22 Data			
c. 2019 STEB Market Value	\$1,496,114,393	\$662,922,485	\$2,159,036,878
d. Assessed Value	\$1,871,645,079	\$758,412,150	\$2,630,057,229
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2020-21 Calculations			
f. 2020-21 Tax Levy (a * b)	\$47,674,740	\$19,845,806	\$67,520,546
2021-22 Calculations			
g. Percent of Total Market Value	69.29545%	30.70455%	100.00000%
h. Rebalanced 2020-21 Tax Levy (f Total * g)			\$67,520,546
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	25.6726 Yes	25.6726 Yes	25.6726
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	98.00000%	98.00000%	98.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)			\$70,455,815
I. 2021-22 Real Estate Tax Rate (k / d * 1000)	26.7887	26.7887	26.7887
III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$50,138,939	\$20,316,876	\$70,455,815
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$68,617,684
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$67,245,330

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

Calculation Method:

Rate

Additional Mills For Community College:
0.2422

Approx. Tax Revenue from RE Taxes: \$67,245,330
 Amount of Tax Relief for Homestead Exclusions: \$1,838,131
 Total Approx. Tax Revenue: \$69,083,461
 Approx. Tax Levy for Tax Rate Calculation: \$70,455,815

	Delaware Nether P Twp / Rose V Boro	Delaware Rutledge / Swarthmore Boro	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	26.3400	26.3400	26.3401
q. Mills In Excess of Index (if (l > p), (l - p))	0.4487	0.4487	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$49,299,131	\$19,976,576	\$69,275,707
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$839,808	\$340,300	\$1,180,108
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$823,012	\$333,494	\$1,156,506
v. 2021-22 Total Real Estate Mills	26.7887	27.0309	
w. Tax Levy Generated By Mills (Line m)	\$50,138,939	\$20,316,876	\$70,455,815
V. x. Tax Levy Generated By Additional Mills (Additional Mills / 1000 * d)	\$0	\$183,687	\$183,687
y. Tax Levy minus Tax Relief for Homestead Exclusions			\$68,801,371
z. Net Tax Revenue Generated by Mills (y * j)			\$67,425,344
Information Related to Property Tax Relief			
V1. Assessed Value Exclusion per Homestead	\$13,582.00	\$13,582.00	
Number of Homestead/Farmstead Properties	3729	1324	5053
Median Assessed Value of Homestead Properties			\$334,450

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

Calculation Method: Rate Additional Mills For Community College:
0.2422

Approx. Tax Revenue from RE Taxes: \$67,245,330
 Amount of Tax Relief for Homestead Exclusions \$1,838,131
 Total Approx. Tax Revenue: \$69,083,461
 Approx. Tax Levy for Tax Rate Calculation: \$70,455,815

	Delaware Nether P Twp / Rose V Boro	Delaware Rutledge / Swarthmore Boro		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,838,131	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$1,838,131

CODE

6111 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	1,871,645,079	26.7887	50,138,939			98.00000%	
Delaware	758,412,150	27.0309	20,500,563			98.00000%	
Totals:	2,630,057,229		70,639,502	- 1,838,131 =	68,801,371 X	98.00000% =	67,425,344

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		62,500
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	\$10.00	\$0.00	62,500
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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
Total Current Act 511 Taxes-- Flat Rate Assessments			62,500
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%	500,000
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
Total Current Act 511 Taxes-- Proportional Assessments			500,000
Total Act 511, Current Taxes			562,500
Act 511 Tax Limit -->		2,159,036,878 X	12
		Market Value	Mills
			25,908,443
			(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>									
	Nether P Twp / Rose V Boro	25.6726	26.7887	4.35%	No	2.6%				
	Rutledge / Swarthmore Boro	25.6726	26.7887	4.35%	No	2.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$10.00	100.00%	No	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	36,579,773
1200 Special Programs - Elementary / Secondary	15,890,829
1300 Vocational Education	316,729
1400 Other Instructional Programs - Elementary / Secondary	46,204
1600 Adult Education Programs	183,664
Total Instruction	\$53,017,199
2000 Support Services	
2100 Support Services - Students	4,001,690
2200 Support Services - Instructional Staff	3,612,288
2300 Support Services - Administration	5,593,685
2400 Support Services - Pupil Health	1,423,150
2500 Support Services - Business	932,451
2600 Operation and Maintenance of Plant Services	5,071,683
2700 Student Transportation Services	3,755,117
2800 Support Services - Central	2,031,162
2900 Other Support Services	49,479
Total Support Services	\$26,470,705
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,753,242
3300 Community Services	350
Total Operation of Non-Instructional Services	\$1,753,592
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,455,363
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$7,855,363
Total Estimated Expenditures and Other Financing Uses	\$89,096,859

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,746,135
200 Personnel Services - Employee Benefits	13,248,383
300 Purchased Professional and Technical Services	486,094
400 Purchased Property Services	739,426
500 Other Purchased Services	400,778
600 Supplies	955,057
800 Other Objects	3,900
Total Regular Programs - Elementary / Secondary	\$36,579,773
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,421,227
200 Personnel Services - Employee Benefits	3,521,791
300 Purchased Professional and Technical Services	4,934,443
400 Purchased Property Services	174,000
500 Other Purchased Services	1,714,808
600 Supplies	123,850
800 Other Objects	710
Total Special Programs - Elementary / Secondary	\$15,890,829
1300 <u>Vocational Education</u>	
500 Other Purchased Services	316,729
Total Vocational Education	\$316,729
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,000
200 Personnel Services - Employee Benefits	1,704
300 Purchased Professional and Technical Services	18,000
500 Other Purchased Services	22,500
Total Other Instructional Programs - Elementary / Secondary	\$46,204
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	183,664
Total Adult Education Programs	\$183,664
Total Instruction	\$53,017,199
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,170,025
200 Personnel Services - Employee Benefits	1,403,692
300 Purchased Professional and Technical Services	277,100
400 Purchased Property Services	3,223
500 Other Purchased Services	4,000
600 Supplies	142,850
800 Other Objects	800
Total Support Services - Students	\$4,001,690
2200 <u>Support Services - Instructional Staff</u>	

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,887,219
200 Personnel Services - Employee Benefits	1,135,281
300 Purchased Professional and Technical Services	330,310
400 Purchased Property Services	7,895
500 Other Purchased Services	24,430
600 Supplies	222,503
700 Property	2,000
800 Other Objects	2,650
Total Support Services - Instructional Staff	\$3,612,288
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,594,204
200 Personnel Services - Employee Benefits	1,618,381
300 Purchased Professional and Technical Services	359,834
400 Purchased Property Services	41,348
500 Other Purchased Services	124,050
600 Supplies	87,178
800 Other Objects	768,690
Total Support Services - Administration	\$5,593,685
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	404,513
200 Personnel Services - Employee Benefits	252,687
300 Purchased Professional and Technical Services	738,750
400 Purchased Property Services	6,500
600 Supplies	20,700
Total Support Services - Pupil Health	\$1,423,150
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	470,144
200 Personnel Services - Employee Benefits	295,020
300 Purchased Professional and Technical Services	71,380
400 Purchased Property Services	11,174
500 Other Purchased Services	11,400
600 Supplies	51,833
800 Other Objects	21,500
Total Support Services - Business	\$932,451
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,091,581
200 Personnel Services - Employee Benefits	751,079
300 Purchased Professional and Technical Services	96,000
400 Purchased Property Services	1,964,256
500 Other Purchased Services	221,500
600 Supplies	909,587
700 Property	33,500
800 Other Objects	4,180
Total Operation and Maintenance of Plant Services	\$5,071,683
2700 <u>Student Transportation Services</u>	

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,641,251
200 Personnel Services - Employee Benefits	1,318,122
300 Purchased Professional and Technical Services	21,500
400 Purchased Property Services	483,875
500 Other Purchased Services	107,600
600 Supplies	173,169
800 Other Objects	9,600
Total Student Transportation Services	\$3,755,117
2800 Support Services - Central	
100 Personnel Services - Salaries	590,976
200 Personnel Services - Employee Benefits	678,205
300 Purchased Professional and Technical Services	394,247
400 Purchased Property Services	30,800
500 Other Purchased Services	157,114
600 Supplies	177,390
800 Other Objects	2,430
Total Support Services - Central	\$2,031,162
2900 Other Support Services	
500 Other Purchased Services	49,479
Total Other Support Services	\$49,479
Total Support Services	\$26,470,705
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	900,137
200 Personnel Services - Employee Benefits	382,552
300 Purchased Professional and Technical Services	126,370
400 Purchased Property Services	38,468
500 Other Purchased Services	97,340
600 Supplies	138,200
700 Property	35,600
800 Other Objects	34,575
Total Student Activities	\$1,753,242
3300 Community Services	
600 Supplies	350
Total Community Services	\$350
Total Operation of Non-Instructional Services	\$1,753,592
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,362,363
900 Other Uses of Funds	6,093,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,455,363
5900 Budgetary Reserve	
800 Other Objects	400,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$7,855,363
TOTAL EXPENDITURES	\$89,096,859

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	10,000,000	9,000,000
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	4,367,000	3,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	350,000	300,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	300,000	300,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$15,017,000	\$13,100,000

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		

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$15,017,000	\$13,100,000
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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	59,397,000	53,304,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	997,517	950,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,250,000	2,150,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$62,644,517	\$56,404,000

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		

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

<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	\$62,644,517	\$56,404,000

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	\$62,644,517	\$56,404,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,893,658
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,393,658
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,793,658