

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

  
\_\_\_\_\_  
President of the Board - Original Signature Required\_\_\_\_\_  
Date 6-9-21  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required\_\_\_\_\_  
Date 6/4/21  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required\_\_\_\_\_  
Date 6/7/21Robert L. Riegel  
\_\_\_\_\_  
Contact Person(610)809-1341 Extn :  
\_\_\_\_\_  
Telephone Extensionrriegel@haverfordsd.net  
\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Haverford Township SD	COUNTY : Delaware	AUN : 125234502
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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	\$135348275
Ending Unassigned Fund Balance	\$10629883
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.85%

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

*Maureen Reusch*

DATE

*6-7-21*

DUE DATE: AUGUST 15, 2021

# FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Haverford Township SD	<b>County :</b> Delaware	<b>AUN Number :</b> 125234502
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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> 6-7-21
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To stay within the budgetary Targets for Unreserved Fund Balance
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.	Reserve for unanticipated expenditures
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	General Fund Fund Balance that exceeds 8% of Expenditures will be Committed to Capital Needs

ITEM	AMOUNTS	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
810 Nonspendable Fund Balance		
820 Restricted Fund Balance		
830 Committed Fund Balance	6,500,000	
840 Assigned Fund Balance		
850 Unassigned Fund Balance	10,800,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$17,300,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
3000 Revenue from Local Sources	108,137,085	
7000 Revenue from State Sources	23,792,073	
3000 Revenue from Federal Sources	1,748,000	
3000 Other Financing Sources	1,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$133,678,158</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$150,978,158</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	103,686,435
6112 Interim Real Estate Taxes	480,000
6113 Public Utility Realty Taxes	90,650
6150 Current Act 511 Taxes - Proportional Assessments	1,600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,500,000
6500 Earnings on Investments	350,000
6700 Revenues from LEA Activities	65,000
6910 Rentals	145,000
6940 Tuition from Patrons	60,000
6990 Refunds and Other Miscellaneous Revenue	160,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$108,137,085</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	3,755,610
7271 Special Education funds for School-Aged Pupils	2,729,583
7311 Pupil Transportation Subsidy	1,539,207
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	125,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	135,000
7340 State Property Tax Reduction Allocation	2,103,966
7505 Ready to Learn Block Grant	200,639
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	195,000
7810 State Share of Social Security and Medicare Taxes	2,286,155
7820 State Share of Retirement Contributions	10,721,913
<b>REVENUE FROM STATE SOURCES</b>	<b>\$23,792,073</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8512 IDEA, Part B	1,000,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	223,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	100,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	400,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,748,000</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
<b>OTHER FINANCING SOURCES</b>	<b>\$1,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>133,678,158</b>

2021-2022 Final General Fund Budget

Real Estate Tax Rate (RETR) Report

UN: 125234502

Haverford 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

Approx. Tax Revenue from RE Taxes:

\$103,686,435

Amount of Tax Relief for Homestead Exclusions

\$2,103,966

Total Approx. Tax Revenue:

\$105,790,401

Approx. Tax Levy for Tax Rate Calculation:

\$109,272,012

Delaware

Total

2020-21 Data

a. Assessed Value

\$3,171,728,464

\$3,171,728,464

b. Real Estate Mills

33.5791

I. 2021-22 Data

c. 2019 STEB Market Value

\$4,943,251,939

\$4,943,251,939

d. Assessed Value

\$6,360,012,572

\$6,360,012,572

e. Assessed Value of New Constr/ Renov

\$0

\$0

2020-21 Calculations

f. 2020-21 Tax Levy

\$106,503,787

\$106,503,787

(a \* b)

2021-22 Calculations

g. Percent of Total Market Value

100.00000%

100.00000%

h. Rebalanced 2020-21 Tax Levy

\$106,503,787

\$106,503,787

(f Total \* g)

i. Base Mills Subject to Index

16.7458

(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

96.75126%

96.75126%

k. Tax Levy Needed

\$109,272,012

\$109,272,012

(Approx. Tax Levy \* g)

I. 2021-22 Real Estate Tax Rate

17.1811

(k / d \* 1000)

III. m. Tax Levy Generated by Mills

\$109,272,012

\$109,272,012

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$107,168,046

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$103,686,435

(n \* Est. Pct. Collection)

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UN: 125234502     Haverford 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

Approx. Tax Revenue from RE Taxes:	\$103,686,435
Amount of Tax Relief for Homestead Exclusions	<u>\$2,103,966</u>
Total Approx. Tax Revenue:	\$105,790,401
Approx. Tax Levy for Tax Rate Calculation:	\$109,272,012

Delaware

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	17.1811	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$109,272,012	\$109,272,012
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	\$10,228.00	
Number of Homestead/Farmstead Properties	11973	11973
Median Assessed Value of Homestead Properties		\$291,318



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

Calculation Method:	Rate			
Approx. Tax Revenue from RE Taxes:	\$103,686,435			
Amount of Tax Relief for Homestead Exclusions	<u>\$2,103,966</u>			
Total Approx. Tax Revenue:	\$105,790,401			
Approx. Tax Levy for Tax Rate Calculation:	\$109,272,012			
	Delaware		Total	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,103,966	Lowering RE Tax Rate	\$0	\$2,103,966
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,103,966

CODE

0111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Delaware	6,360,012,572	17.1811	109,272,012			96.75126%	
<b>Totals:</b>	<b>6,360,012,572</b>		<b>109,272,012</b>	- 2,103,966	= 107,168,046	X 96.75126%	= 103,686,435

	Rate		Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00		0
6140 Current Act 511 Taxes– Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy
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	\$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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>
6150 Current Act 511 Taxes– Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy
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%	1,600,000
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>1,600,000</b>
<b>Total Act 511, Current Taxes</b>			<b>1,600,000</b>
<b>Act 511 Tax Limit --&gt;</b>	<b>4,943,251,939</b>	<b>X</b>	<b>12</b>
	<b>Market Value</b>		<b>Mills</b>
			<b>59,319,023</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	16.7458	17.1811	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>
<b>000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	53,917,883
1200 Special Programs - Elementary / Secondary	26,530,243
1300 Vocational Education	807,412
1400 Other Instructional Programs - Elementary / Secondary	551,854
1700 Higher Education Programs for Secondary Students	1,369,535
<b>Total Instruction</b>	<b>\$83,176,927</b>
<b>000 Support Services</b>	
2100 Support Services - Students	6,490,662
2200 Support Services - Instructional Staff	4,324,674
2300 Support Services - Administration	5,999,597
2400 Support Services - Pupil Health	2,673,731
2500 Support Services - Business	1,380,684
2600 Operation and Maintenance of Plant Services	8,962,698
2700 Student Transportation Services	5,452,710
2800 Support Services - Central	2,477,805
2900 Other Support Services	112,650
<b>Total Support Services</b>	<b>\$37,875,211</b>
<b>000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,504,547
3300 Community Services	190,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,694,547</b>
<b>000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	11,801,590
5900 Budgetary Reserve	800,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$12,601,590</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$135,348,275</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	31,115,452
200 Personnel Services - Employee Benefits	20,159,007
300 Purchased Professional and Technical Services	20,400
400 Purchased Property Services	888,761
500 Other Purchased Services	343,048
600 Supplies	1,297,415
700 Property	77,000
800 Other Objects	16,800
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$53,917,883</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	10,535,626
200 Personnel Services - Employee Benefits	7,879,217
300 Purchased Professional and Technical Services	2,590,000
500 Other Purchased Services	5,256,000
600 Supplies	224,400
700 Property	45,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$26,530,243</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	807,412
<b>Total Vocational Education</b>	<b>\$807,412</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	259,666
200 Personnel Services - Employee Benefits	177,688
300 Purchased Professional and Technical Services	70,000
600 Supplies	44,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$551,854</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	1,369,535
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$1,369,535</b>
<b>Total Instruction</b>	<b>\$83,176,927</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	3,718,186
200 Personnel Services - Employee Benefits	2,693,976
300 Purchased Professional and Technical Services	23,000
500 Other Purchased Services	5,700
600 Supplies	42,800
700 Property	1,000
800 Other Objects	6,000
<b>Total Support Services - Students</b>	<b>\$6,490,662</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	2,336,696
200 Personnel Services - Employee Benefits	1,568,496
300 Purchased Professional and Technical Services	237,000
500 Other Purchased Services	12,800
600 Supplies	141,682
700 Property	10,000
800 Other Objects	18,000
<b>Total Support Services - Instructional Staff</b>	<b>\$4,324,674</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	3,239,009
200 Personnel Services - Employee Benefits	2,099,893
300 Purchased Professional and Technical Services	374,500
400 Purchased Property Services	23,000
500 Other Purchased Services	158,950
600 Supplies	51,650
700 Property	15,000
800 Other Objects	37,595
<b>Total Support Services - Administration</b>	<b>\$5,999,597</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	1,276,339
200 Personnel Services - Employee Benefits	874,092
300 Purchased Professional and Technical Services	509,000
500 Other Purchased Services	300
600 Supplies	12,000
700 Property	2,000
<b>Total Support Services - Pupil Health</b>	<b>\$2,673,731</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	732,172
200 Personnel Services - Employee Benefits	435,212
300 Purchased Professional and Technical Services	53,000
400 Purchased Property Services	24,800
500 Other Purchased Services	1,500
600 Supplies	64,000
700 Property	60,000
800 Other Objects	10,000
<b>Total Support Services - Business</b>	<b>\$1,380,684</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	3,556,918
200 Personnel Services - Employee Benefits	2,452,780
300 Purchased Professional and Technical Services	15,200
400 Purchased Property Services	1,682,700
500 Other Purchased Services	413,900
600 Supplies	777,200
700 Property	62,000
800 Other Objects	2,000

EA : 125234502     Haverford Township SD

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<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$8,962,698</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	2,886,498
200 Personnel Services - Employee Benefits	1,590,734
400 Purchased Property Services	339,135
500 Other Purchased Services	140,700
600 Supplies	422,393
700 Property	73,000
800 Other Objects	250
<b>Total Student Transportation Services</b>	<b>\$5,452,710</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	950,934
200 Personnel Services - Employee Benefits	460,395
300 Purchased Professional and Technical Services	264,000
400 Purchased Property Services	700,176
500 Other Purchased Services	78,500
600 Supplies	11,300
700 Property	10,000
800 Other Objects	2,500
<b>Total Support Services - Central</b>	<b>\$2,477,805</b>
<b>2900 <u>Other Support Services</u></b>	
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	109,650
<b>Total Other Support Services</b>	<b>\$112,650</b>
<b>Total Support Services</b>	<b>\$37,875,211</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	765,791
200 Personnel Services - Employee Benefits	345,201
300 Purchased Professional and Technical Services	113,500
400 Purchased Property Services	39,500
500 Other Purchased Services	45,400
600 Supplies	137,555
700 Property	28,600
800 Other Objects	29,000
<b>Total Student Activities</b>	<b>\$1,504,547</b>
<b>3300 <u>Community Services</u></b>	
500 Other Purchased Services	190,000
<b>Total Community Services</b>	<b>\$190,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,694,547</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	4,436,590

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<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	7,365,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$11,801,590</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	800,000
<b>Total Budgetary Reserve</b>	<b>\$800,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$12,601,590</b>
<b>TOTAL EXPENDITURES</b>	<b>\$135,348,275</b>



<u>Cash and Short-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	24,000,000	25,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	16,000,000	13,000,000
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	350,000	350,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$40,350,000</b>	<b>\$38,350,000</b>

<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		

<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	\$40,350,000	\$38,350,000

<u>ong-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	140,255,000	133,100,000
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		
<b>Total General Fund</b>	<b>\$140,255,000</b>	<b>\$133,100,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>ong-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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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		
<b>Total Debt Service Fund</b>		
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

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

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$140,255,000</b>	<b>\$133,100,000</b>

<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		
<b>Total Short-Term Payables</b>		
<b>TOTAL INDEBTEDNESS</b>	<b>\$140,255,000</b>	<b>\$133,100,000</b>



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