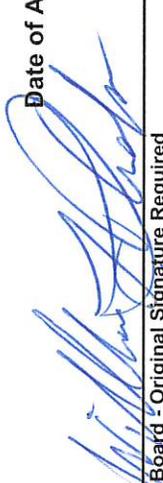


FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/16/2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Martin Heiskell

Contact Person

martin.heiskell@interborosd.org

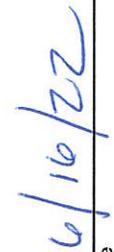
Email Address



Date



Date



Date

(610)461-6700

Telephone

Extn :1124

Extension

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2022-2023 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Interboro SD	COUNTY : Delaware	AUN : 125235103
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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 2022-2023 (compared to 2021-2022)? Yes No

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$74955903
Ending Unassigned Fund Balance	\$5921516
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.89%

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 6/16/22
--	-----------------

DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

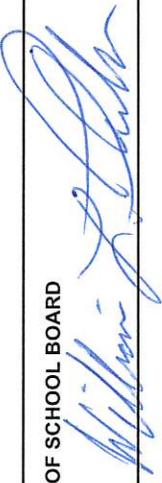
24 PS 6-687(a)(1)

(03/2006)

School District Name : Interboro SD	County : Delaware	AUN Number : 125235103
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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 5/18/2022
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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>
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.	Funds used to offset future capital improvements and capital projects, as needed.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds have been committed for the additional debt service expenditures for the high school renovation project.

<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	42,760
0820 Restricted Fund Balance	164,906
0830 Committed Fund Balance	25,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,431,954
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,456,954</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	47,225,869
7000 Revenue from State Sources	24,740,629
8000 Revenue from Federal Sources	3,123,050
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$75,089,548</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$81,546,502</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	42,957,187
6112 Interim Real Estate Taxes	18,411
6113 Public Utility Realty Taxes	38,727
6114 Payments in Lieu of Current Taxes - State / Local	532
6115 Payments in Lieu of Current Taxes - Federal	4,593
6150 Current Act 511 Taxes - Proportional Assessments	905,632
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,424,802
6500 Earnings on Investments	33,185
6700 Revenues from LEA Activities	33,350
6800 Revenues from Intermediary Sources / Pass-Through Funds	861,254
6910 Rentals	4,750
6920 Contributions and Donations from Private Sources	2,420
6940 Tuition from Patrons	7,497
6990 Refunds and Other Miscellaneous Revenue	933,529

REVENUE FROM LOCAL SOURCES \$47,225,869

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	9,247,692
7112 Basic Education Funding-Social Security	1,572,233
7160 Tuition for Orphans Subsidy	69,743
7271 Special Education funds for School-Aged Pupils	2,471,013
7292 Pre-K Counts	595,000
7311 Pupil Transportation Subsidy	496,736
7312 Nonpublic and Charter School Pupil Transportation Subsidy	32,340
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	452,274
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,702
7340 State Property Tax Reduction Allocation	2,547,773
7505 Ready to Learn Block Grant	554,903
7820 State Share of Retirement Contributions	6,640,220

REVENUE FROM STATE SOURCES \$24,740,629

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	979,163
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	102,064
8517 NCLB, Title IV - 21st Century Schools	85,860
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	105,455

Amount

REVENUE FROM FEDERAL SOURCES

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,062,442
8751 ARP ESSER Learning Loss	202,362
8752 ARP ESSER Summer Programs	39,102
8753 ARP ESSER Afterschool Programs	44,102
8754 ARP ESSER Homeless Children and Youth Funds	27,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	400,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	75,500

REVENUE FROM FEDERAL SOURCES	\$3,123,050
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	75,089,548
---	-------------------

Act 1 Index (current): 4.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$42,957,187

Amount of Tax Relief for Homestead Exclusions \$2,547,773

Total Approx. Tax Revenue: \$45,504,960

Approx. Tax Levy for Tax Rate Calculation: \$47,249,489

Delaware

Total

2021-22 Data		
a. Assessed Value	\$1,875,258,776	\$1,875,258,776
b. Real Estate Mills	24.5085	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,782,934,302	\$1,782,934,302
d. Assessed Value	\$1,883,620,446	\$1,883,620,446
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$45,959,780	\$45,959,780
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$45,959,780	\$45,959,780
(f Total * g)		
i. Base Mills Subject to Index	24.5085	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.09740%	96.09740%
k. Tax Levy Needed	\$47,249,489	\$47,249,489
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	25.0844	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$47,249,489	\$47,249,489
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$44,701,716
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$42,957,187
(n * Est. Pct. Collection)		

AUN: 125235103 Interboro SD

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

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Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$42,957,187	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,547,773</u>	
Total Approx. Tax Revenue:	\$45,504,960	
Approx. Tax Levy for Tax Rate Calculation:	\$47,249,489	
	Delaware	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	25.6358	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$48,288,117	\$48,288,117
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	\$21,293.09	
Number of Homestead/Farmstead Properties	4770	4770
Median Assessed Value of Homestead Properties		\$152,405

Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$42,957,187
Amount of Tax Relief for Homestead Exclusions	<u>\$2,547,773</u>
Total Approx. Tax Revenue:	\$45,504,960
Approx. Tax Levy for Tax Rate Calculation:	\$47,249,489

Delaware	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,547,773	Lowering RE Tax Rate	\$0	\$2,547,773
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,547,773

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	1,883,620,446	25.0844	47,249,489			96.09740%	
Totals:	1,883,620,446		47,249,489	- 2,547,773	= 44,701,716	X 96.09740%	= 42,957,187

	<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	\$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 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes– Proportional Assessments</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%	416,173	416,173
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	11.200%	0	489,459	489,459

Total Current Act 511 Taxes – Proportional Assessments 905,632 905,632

Total Act 511, Current Taxes 905,632

Act 511 Tax Limit -->	1,782,934,302	X	12	21,395,212
	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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Delaware	24.5085	25.0844	2.35%	Yes	4.6%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6159	Current Act 511 Taxes, Other Proportional Assessments	11.2000	11.2000	0.00%	Yes	4.6%	11.2000	11.2000	0.01%	Yes

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	31,782,327
1200 Special Programs - Elementary / Secondary	12,199,238
1300 Vocational Education	827,588
1400 Other Instructional Programs - Elementary / Secondary	615,333
1700 Higher Education Programs for Secondary Students	414,146
1800 Pre-Kindergarten	572,541
Total Instruction	\$46,411,173
2000 Support Services	
2100 Support Services - Students	3,815,266
2200 Support Services - Instructional Staff	1,264,886
2300 Support Services - Administration	5,893,044
2400 Support Services - Pupil Health	975,281
2500 Support Services - Business	905,023
2600 Operation and Maintenance of Plant Services	5,042,834
2700 Student Transportation Services	2,642,455
2800 Support Services - Central	2,416,958
2900 Other Support Services	37,203
Total Support Services	\$22,992,950
3000 Operation of Non-Instructional Services	
3200 Student Activities	955,139
3300 Community Services	134,158
Total Operation of Non-Instructional Services	\$1,089,297
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,462,483
Total Other Expenditures and Financing Uses	\$4,462,483
Total Estimated Expenditures and Other Financing Uses	\$74,955,903

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,850,134
200 Personnel Services - Employee Benefits	11,235,047
300 Purchased Professional and Technical Services	693,368
400 Purchased Property Services	28,490
500 Other Purchased Services	888,687
600 Supplies	1,062,001
800 Other Objects	24,600
Total Regular Programs - Elementary / Secondary	\$31,782,327
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,581,658
200 Personnel Services - Employee Benefits	3,172,839
300 Purchased Professional and Technical Services	1,027,296
400 Purchased Property Services	176,268
500 Other Purchased Services	1,994,001
600 Supplies	70,676
800 Other Objects	176,500
Total Special Programs - Elementary / Secondary	\$12,199,238
1300 <u>Vocational Education</u>	
500 Other Purchased Services	827,588
Total Vocational Education	\$827,588
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	332,967
200 Personnel Services - Employee Benefits	146,592
300 Purchased Professional and Technical Services	124,429
500 Other Purchased Services	5,345
600 Supplies	6,000
Total Other Instructional Programs - Elementary / Secondary	\$615,333
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	411,946
600 Supplies	2,200
Total Higher Education Programs for Secondary Students	\$414,146
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	328,471
200 Personnel Services - Employee Benefits	195,004
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	1,200
600 Supplies	30,866
800 Other Objects	2,000
Total Pre-Kindergarten	\$572,541
Total Instruction	\$46,411,173
2000 Support Services	

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2100 Support Services - Students	
100 Personnel Services - Salaries	2,123,503
200 Personnel Services - Employee Benefits	1,435,491
300 Purchased Professional and Technical Services	175,150
500 Other Purchased Services	41,740
600 Supplies	37,845
800 Other Objects	1,537
Total Support Services - Students	\$3,815,266
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	526,964
200 Personnel Services - Employee Benefits	427,104
300 Purchased Professional and Technical Services	197,936
500 Other Purchased Services	3,250
600 Supplies	85,521
700 Property	24,111
Total Support Services - Instructional Staff	\$1,264,886
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,214,617
200 Personnel Services - Employee Benefits	2,147,398
300 Purchased Professional and Technical Services	316,519
400 Purchased Property Services	3,003
500 Other Purchased Services	59,329
600 Supplies	62,053
800 Other Objects	90,125
Total Support Services - Administration	\$5,893,044
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	517,952
200 Personnel Services - Employee Benefits	245,162
300 Purchased Professional and Technical Services	200,227
500 Other Purchased Services	8,600
600 Supplies	3,340
Total Support Services - Pupil Health	\$975,281
2500 Support Services - Business	
100 Personnel Services - Salaries	504,973
200 Personnel Services - Employee Benefits	330,991
300 Purchased Professional and Technical Services	47,460
400 Purchased Property Services	5,270
500 Other Purchased Services	5,804
600 Supplies	5,790
800 Other Objects	4,735
Total Support Services - Business	\$905,023
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,845,715
200 Personnel Services - Employee Benefits	1,650,092
400 Purchased Property Services	566,754

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	186,953
600 Supplies	742,220
700 Property	51,100
Total Operation and Maintenance of Plant Services	\$5,042,834
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,374,122
200 Personnel Services - Employee Benefits	647,358
300 Purchased Professional and Technical Services	41,975
400 Purchased Property Services	408,075
500 Other Purchased Services	51,127
600 Supplies	118,968
800 Other Objects	830
Total Student Transportation Services	\$2,642,455
2800 Support Services - Central	
100 Personnel Services - Salaries	735,817
200 Personnel Services - Employee Benefits	547,479
300 Purchased Professional and Technical Services	283,717
400 Purchased Property Services	293,208
500 Other Purchased Services	57,413
600 Supplies	480,288
700 Property	17,526
800 Other Objects	1,510
Total Support Services - Central	\$2,416,958
2900 Other Support Services	
500 Other Purchased Services	37,203
Total Other Support Services	\$37,203
Total Support Services	\$22,992,950
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	519,188
200 Personnel Services - Employee Benefits	195,696
300 Purchased Professional and Technical Services	138,290
400 Purchased Property Services	7,490
500 Other Purchased Services	17,689
600 Supplies	56,599
700 Property	3,000
800 Other Objects	17,187
Total Student Activities	\$955,139
3300 Community Services	
300 Purchased Professional and Technical Services	83,300
500 Other Purchased Services	8,399
600 Supplies	42,459
Total Community Services	\$134,158
Total Operation of Non-Instructional Services	\$1,089,297

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<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,613,789
900 Other Uses of Funds	2,848,694
Total Debt Service / Other Expenditures and Financing Uses	\$4,462,483
Total Other Expenditures and Financing Uses	\$4,462,483
TOTAL EXPENDITURES	\$74,955,903

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	8,233,806	8,367,451
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	832	832
Other Capital Projects Fund	10,833,123	5,556,790
Debt Service Fund		
Food Service / Cafeteria Operations Fund	182,283	182,633
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	26,222	21,222
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	68,372	58,372
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$19,344,638	\$14,187,300

Long-Term Investments

06/30/2022 Estimate

06/30/2023 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		

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Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments		
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TOTAL CASH AND INVESTMENTS	\$19,344,638	\$14,187,300
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	59,545,000	77,780,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,354,705	1,180,490
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$60,899,705	\$78,960,490

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

06/30/2022 Estimate

06/30/2023 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

06/30/2022 Estimate

06/30/2023 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

06/30/2022 Estimate

06/30/2023 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

06/30/2022 Estimate

06/30/2023 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	\$60,899,705	\$78,960,490

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	7,048,776	7,250,371
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	\$7,048,776	\$7,250,371
TOTAL INDEBTEDNESS	\$67,948,481	\$86,210,861

Account Description	Amounts
0810 Nonspendable Fund Balance	42,760
0820 Restricted Fund Balance	164,906
0830 Committed Fund Balance	669,083
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,921,516
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,590,599

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,798,265
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