

## 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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

Martin Heiskell

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Contact Person

Telephone

Extension

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Email Address

# 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.


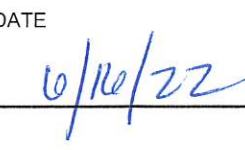
Total Budgeted Expenditures	\$74955903
Ending Unassigned Fund Balance	\$5921516
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.89%

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 
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DUE DATE: AUGUST 15, 2022

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

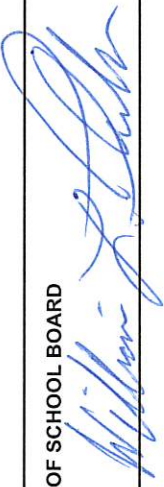
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Interboro SD	<b>County :</b> Delaware	<b>AUN Number :</b> 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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 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>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
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	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$6,456,954</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
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		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$75,089,548</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$81,546,502</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
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
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$47,225,869</b>
<b>REVENUE FROM STATE SOURCES</b>	
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
<b>REVENUE FROM STATE SOURCES</b>	<b>\$24,740,629</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
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

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
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
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$3,123,050</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>75,089,548</b>

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

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
(I / 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)		



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

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 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Delaware	1,883,620,446	25.0844	47,249,489				96.09740%		
<b>Totals:</b>	<b>1,883,620,446</b>		<b>47,249,489</b>	-	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>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00		0		0
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00		0		0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00		0		0
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00		0		0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00		0		0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00		0		0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>							<b>0</b>		<b>0</b>
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.000%	0.000%		0		0
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>							<b>905,632</b>		<b>905,632</b>
<b>Total Act 511, Current Taxes</b>									<b>905,632</b>
<b>Act 511 Tax Limit --&gt;</b>					<b>1,782,934,302</b>	<b>X</b>	<b>12</b>		<b>21,395,212</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
		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>
<b>1000 Instruction</b>	
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
<b>Total Instruction</b>	<b>\$46,411,173</b>
<b>2000 Support Services</b>	
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
<b>Total Support Services</b>	<b>\$22,992,950</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	955,139
3300 Community Services	134,158
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,089,297</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,462,483
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,462,483</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$74,955,903</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
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
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$31,782,327</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
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
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$12,199,238</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	827,588
<b>Total Vocational Education</b>	<b>\$827,588</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
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
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$615,333</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	411,946
600 Supplies	2,200
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$414,146</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
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
<b>Total Pre-Kindergarten</b>	<b>\$572,541</b>
<b>Total Instruction</b>	<b>\$46,411,173</b>
<b>2000 Support Services</b>	

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<u>Description</u>	<u>Amount</u>
<b>2100 <u>Support Services - Students</u></b>	
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
<b>Total Support Services - Students</b>	<b>\$3,815,266</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
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
<b>Total Support Services - Instructional Staff</b>	<b>\$1,264,886</b>
<b>2300 <u>Support Services - Administration</u></b>	
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
<b>Total Support Services - Administration</b>	<b>\$5,893,044</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
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
<b>Total Support Services - Pupil Health</b>	<b>\$975,281</b>
<b>2500 <u>Support Services - Business</u></b>	
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
<b>Total Support Services - Business</b>	<b>\$905,023</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
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
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,042,834</b>
<b>2700 <u>Student Transportation Services</u></b>	
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
<b>Total Student Transportation Services</b>	<b>\$2,642,455</b>
<b>2800 <u>Support Services - Central</u></b>	
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
<b>Total Support Services - Central</b>	<b>\$2,416,958</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	37,203
<b>Total Other Support Services</b>	<b>\$37,203</b>
<b>Total Support Services</b>	<b>\$22,992,950</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
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
<b>Total Student Activities</b>	<b>\$955,139</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	83,300
500 Other Purchased Services	8,399
600 Supplies	42,459
<b>Total Community Services</b>	<b>\$134,158</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,089,297</b>



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

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$19,344,638</b>	<b>\$14,187,300</b>

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$19,344,638	\$14,187,300

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
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		
<b>Total General Fund</b>	<b>\$60,899,705</b>	<b>\$78,960,490</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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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>\$60,899,705</b>	<b>\$78,960,490</b>



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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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

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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