FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: **05/17/2023**

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	(610)461-6700	Extn :1125
Contact Person	**Telephone**	**Extension**

martin.heiskell@interborosd.org
Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2023-2024 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Interboro SD	Delaware	125235103

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 2023-2024 (compared to 2022-2023)?

Yes [x]
No [ ]

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	$82612654
Ending Unassigned Fund Balance	$6609012
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]
No [ ]

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE

DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Interboro SD	Delaware	125235103

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 5/30/23

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

Val Number	Description	Justification
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.

ITEM	AMOUNTS	
:stimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation)uring The Fiscal Year		
810 Nonspendable Fund Balance	405,152	
820 Restricted Fund Balance	49,596	
830 Committed Fund Balance	669,083	
840 Assigned Fund Balance		
850 Unassigned Fund Balance	9,587,635	
'otal Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation)uring The Fiscal Year		**$10,256,718**
:stimated Revenues And Other Financing Sources		
3000 Revenue from Local Sources	51,481,900	
7000 Revenue from State Sources	29,085,852	
3000 Revenue from Federal Sources	3,209,730	
9000 Other Financing Sources	1,500,885	
'otal Estimated Revenues And Other Financing Sources		**$85,278,367**
'otal Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$95,535,085**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	46,952,660
6112 Interim Real Estate Taxes	46,138
6113 Public Utility Realty Taxes	39,712
6114 Payments in Lieu of Current Taxes - State / Local	532
6115 Payments in Lieu of Current Taxes - Federal	4,264
6150 Current Act 511 Taxes - Proportional Assessments	1,194,266
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,330,932
6500 Earnings on Investments	28,320
6700 Revenues from LEA Activities	42,989
6800 Revenues from Intermediary Sources / Pass-Through Funds	846,893
6910 Rentals	4,865
6920 Contributions and Donations from Private Sources	2,089
6940 Tuition from Patrons	4,270
6990 Refunds and Other Miscellaneous Revenue	983,970
REVENUE FROM LOCAL SOURCES	**$51,481,900**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	12,580,076
7112 Basic Education Funding-Social Security	1,392,380
7160 Tuition for Orphans Subsidy	30,907
7271 Special Education funds for School-Aged Pupils	3,031,351
7292 Pre-K Counts	748,000
7311 Pupil Transportation Subsidy	397,388
7312 Nonpublic and Charter School Pupil Transportation Subsidy	30,415
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	467,954
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,200
7340 State Property Tax Reduction Allocation	2,547,773
7505 Ready to Learn Block Grant	554,903
7820 State Share of Retirement Contributions	7,244,505
REVENUE FROM STATE SOURCES	**$29,085,852**
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	951,361
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	96,674
8517 Title IV - 21st Century Schools	81,483
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,181,437

	Amount
EVENUE FROM FEDERAL SOURCES	
8751 ARP ESSER Learning Loss	120,000
8752 ARP ESSER Summer Programs	16,520
8753 ARP ESSER Afterschool Programs	35,102
8754 ARP ESSER Homeless Children and Youth Funds	13,505
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	636,651
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	76,997
EVENUE FROM FEDERAL SOURCES	**$3,209,730**
THER FINANCING SOURCES	
9200 Proceeds from Extended Term Financing, Leases, and Other Right to Use Arrangements	1,500,885
THER FINANCING SOURCES	**$1,500,885**
OTAL ESTIMATED REVENUES AND OTHER SOURCES	**85,278,367**

AUN: 125235103 Interboro SD

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

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ct 1 Index (current): 5.4%

alculation Method: Rate

pprox. Tax Revenue from RE Taxes:	$46,952,660
mount of Tax Relief for Homestead Exclusions	$2,547,773
otal Approx. Tax Revenue:	$49,500,433
pprox. Tax Levy for Tax Rate Calculation:	$50,656,283

		Delaware	Total
	2022-23 Data		
	a. Assessed Value	$1,883,620,446	$1,883,620,446
	b. Real Estate Mills	25.0844	
I.	**2023-24 Data**		
	c. 2021 STEB Market Value	$1,782,934,302	$1,782,934,302
	d. Assessed Value	$1,973,080,738	$1,973,080,738
	e. Assessed Value of New Constr/ Renov	$0	$0
	2022-23 Calculations		
	f. 2022-23 Tax Levy	$47,249,489	$47,249,489
	(a * b)		
	2023-24 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2022-23 Tax Levy	$47,249,489	$47,249,489
	(f Total * g)		
	i. Base Mills Subject to Index	25.0844	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	97.59741%	97.59741%
	k. Tax Levy Needed	$50,656,283	$50,656,283
	(Approx. Tax Levy * g)		
	l. 2023-24 Real Estate Tax Rate	**25.6737**	
	(k / d * 1000)		
III.	m. Tax Levy Generated by Mills	$50,656,283	$50,656,283
	(l / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		$48,108,510
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		$46,952,660
	(n * Est. Pct. Collection)		

ct 1 Index (current): 5.4%

alculation Method:	**Rate**
pprox. Tax Revenue from RE Taxes:	**$46,952,660**
mount of Tax Relief for Homestead Exclusions	**$2,547,773**
otal Approx. Tax Revenue:	**$49,500,433**
pprox. Tax Levy for Tax Rate Calculation:	**$50,656,283**

		Delaware	**Total**
	Index Maximums		
	p. Maximum Mills Based On Index	26.4389	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	$52,166,084	$52,166,084
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If l > p Then No)		
	t. Tax Levy In Excess of Index	$0	$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	$0	$0
	(t * Est. Pct. Collection)		

	Information Related to Property Tax Relief		
V.	Assessed Value Exclusion per Homestead	$20,739.12	
	Number of Homestead/Farmstead Properties	4785	4785
	Median Assessed Value of Homestead Properties		$152,520

AUN: 125235103 Interboro SD

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

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ct 1 Index (current): 5.4%

alculation Method: Rate

pprox. Tax Revenue from RE Taxes:	$46,952,660
mount of Tax Relief for Homestead Exclusions	$2,547,773
otal Approx. Tax Revenue:	$49,500,433
pprox. Tax Levy for Tax Rate Calculation:	$50,656,283
	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

;111 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
elaware	1,973,080,738	25.6737	50,656,283						97.59741%		
otals:	**1,973,080,738**		**50,656,283**	-	2,547,773	=	48,108,510	X	97.59741%	=	46,952,660

		Rate	Add'l Rate (if appl.)	Tax Levy	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	Estimated Revenue
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
	Total Current Act 511 Taxes – Flat Rate Assessments			**0**	**0**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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%	643,579	643,579
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	11.2000	0	550,687	550,687
	Total Current Act 511 Taxes – Proportional Assessments			**1,194,266**	**1,194,266**
	Total Act 511, Current Taxes				**1,194,266**
		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: 2022-23 (Rebalanced)	Tax Rate Charged in: 2023-24	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2022-23 (Rebalanced)	Additional Tax Rate Charged in: 2023-24	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Delaware	25.0844	25.6737	2.35%	Yes	5.4%				
	Current Act 511 Taxes – Proportional Assessments									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments	11.200%	11.200%	0.00%	Yes	5.4%	11.200%	11.200%	0.01%	Yes

EA : 125235103 Interboro SD

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Description	Amount
000 Instruction	
1100 Regular Programs - Elementary / Secondary	33,142,813
1200 Special Programs - Elementary / Secondary	14,108,610
1300 Vocational Education	829,915
1400 Other Instructional Programs - Elementary / Secondary	392,457
1700 Higher Education Programs for Secondary Students	372,241
1800 Pre-Kindergarten	719,848
'otal Instruction	**$49,565,884**
:000 Support Services	
2100 Support Services - Students	4,490,349
2200 Support Services - Instructional Staff	1,716,555
2300 Support Services - Administration	5,992,071
2400 Support Services - Pupil Health	1,235,671
2500 Support Services - Business	962,754
2600 Operation and Maintenance of Plant Services	5,629,171
2700 Student Transportation Services	2,456,774
2800 Support Services - Central	2,787,023
2900 Other Support Services	38,142
'otal Support Services	**$25,308,510**
;000 Operation of Non-Instructional Services	
3200 Student Activities	977,050
3300 Community Services	157,233
'otal Operation of Non-Instructional Services	**$1,134,283**
;000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,603,977
'otal Other Expenditures and Financing Uses	**$6,603,977**
'otal Estimated Expenditures and Other Financing Uses	**$82,612,654**

escription	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	18,952,174
200 Personnel Services - Employee Benefits	11,902,210
300 Purchased Professional and Technical Services	553,786
400 Purchased Property Services	25,315
500 Other Purchased Services	903,593
600 Supplies	783,035
800 Other Objects	22,700
Total Regular Programs - Elementary / Secondary	**$33,142,813**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,258,936
200 Personnel Services - Employee Benefits	3,707,396
300 Purchased Professional and Technical Services	1,338,896
400 Purchased Property Services	190,669
500 Other Purchased Services	2,303,458
600 Supplies	132,755
800 Other Objects	176,500
Total Special Programs - Elementary / Secondary	**$14,108,610**
1300 Vocational Education	
500 Other Purchased Services	829,915
Total Vocational Education	**$829,915**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	219,326
200 Personnel Services - Employee Benefits	93,434
300 Purchased Professional and Technical Services	58,725
500 Other Purchased Services	5,000
800 Other Objects	15,972
Total Other Instructional Programs - Elementary / Secondary	**$392,457**
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	370,241
600 Supplies	2,000
Total Higher Education Programs for Secondary Students	**$372,241**
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	413,150
200 Personnel Services - Employee Benefits	250,926
300 Purchased Professional and Technical Services	23,495
500 Other Purchased Services	5,188
600 Supplies	25,989
800 Other Objects	1,100
Total Pre-Kindergarten	**$719,848**
Total Instruction	**$49,565,884**
2000 Support Services	

Description	Amount
2100 Support Services - Students	
100 Personnel Services - Salaries	2,571,283
200 Personnel Services - Employee Benefits	1,642,489
300 Purchased Professional and Technical Services	235,857
500 Other Purchased Services	2,000
600 Supplies	37,180
800 Other Objects	1,540
Total Support Services - Students	**$4,490,349**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	507,780
200 Personnel Services - Employee Benefits	431,890
300 Purchased Professional and Technical Services	162,403
500 Other Purchased Services	3,250
600 Supplies	475,702
700 Property	135,530
Total Support Services - Instructional Staff	**$1,716,555**
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,321,840
200 Personnel Services - Employee Benefits	2,134,458
300 Purchased Professional and Technical Services	324,949
400 Purchased Property Services	3,005
500 Other Purchased Services	60,720
600 Supplies	58,760
800 Other Objects	88,339
Total Support Services - Administration	**$5,992,071**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	580,036
200 Personnel Services - Employee Benefits	337,395
300 Purchased Professional and Technical Services	306,690
600 Supplies	11,550
Total Support Services - Pupil Health	**$1,235,671**
2500 Support Services - Business	
100 Personnel Services - Salaries	557,454
200 Personnel Services - Employee Benefits	337,276
300 Purchased Professional and Technical Services	47,210
400 Purchased Property Services	5,331
500 Other Purchased Services	5,618
600 Supplies	5,000
800 Other Objects	4,865
Total Support Services - Business	**$962,754**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,891,002
200 Personnel Services - Employee Benefits	1,609,105
400 Purchased Property Services	651,506
500 Other Purchased Services	196,480

)escription	Amount
600 Supplies	994,058
700 Property	287,020
Total Operation and Maintenance of Plant Services	**$5,629,171**
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,197,165
200 Personnel Services - Employee Benefits	550,023
300 Purchased Professional and Technical Services	44,785
400 Purchased Property Services	429,075
500 Other Purchased Services	75,236
600 Supplies	159,470
800 Other Objects	1,020
Total Student Transportation Services	**$2,456,774**
2800 Support Services - Central	
100 Personnel Services - Salaries	886,367
200 Personnel Services - Employee Benefits	619,366
300 Purchased Professional and Technical Services	419,562
400 Purchased Property Services	295,294
500 Other Purchased Services	53,647
600 Supplies	511,848
800 Other Objects	939
Total Support Services - Central	**$2,787,023**
2900 Other Support Services	
500 Other Purchased Services	38,142
Total Other Support Services	**$38,142**
Total Support Services	**$25,308,510**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	477,432
200 Personnel Services - Employee Benefits	205,589
300 Purchased Professional and Technical Services	146,250
400 Purchased Property Services	8,300
500 Other Purchased Services	17,686
600 Supplies	79,798
700 Property	21,560
800 Other Objects	20,435
Total Student Activities	**$977,050**
3300 Community Services	
300 Purchased Professional and Technical Services	111,205
500 Other Purchased Services	5,299
600 Supplies	40,729
Total Community Services	**$157,233**
Total Operation of Non-Instructional Services	**$1,134,283**
5000 Other Expenditures and Financing Uses	

)escription	Amount
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,102,886
900 Other Uses of Funds	4,501,091
Total Debt Service / Other Expenditures and Financing Uses	**$6,603,977**
Total Other Expenditures and Financing Uses	**$6,603,977**
'OTAL EXPENDITURES	**$82,612,654**

Cash and Short-Term Investments	06/30/2023 Estimate	06/30/2024 Projection
General Fund	12,211,180	14,877,279
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	31,540,790	12,862,362
Debt Service Fund		
Food Service / Cafeteria Operations Fund	304,039	343,209
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	16,326	11,326
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	84,724	89,724
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$44,157,891**	**$28,184,732**

Long-Term Investments	06/30/2023 Estimate	06/30/2024 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	06/30/2023 Estimate	06/30/2024 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$44,157,891**	**$28,184,732**

Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
General Fund		
0510 Bonds Payable	88,725,000	111,944,509
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	204,117	77,136
0540 Accumulated Compensated Absences	1,184,584	1,032,246
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	**$90,113,701**	**$113,053,891**
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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		

Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

.ong-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
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 and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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		
0530 Lease and Other Right To Use 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	**$90,113,701**	**$113,053,891**

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Account Description	Amounts
0810 Nonspendable Fund Balance	405,152
0820 Restricted Fund Balance	49,596
0830 Committed Fund Balance	6,313,419
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,609,012
otal Ending Fund Balance - Committed, Assigned, and Unassigned	**$12,922,431**
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$13,377,179**