


FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

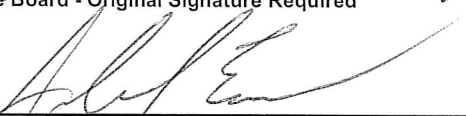
Date of Adoption of the General Fund Budget: 06/16/2021



President of the Board - Original Signature Required

Date

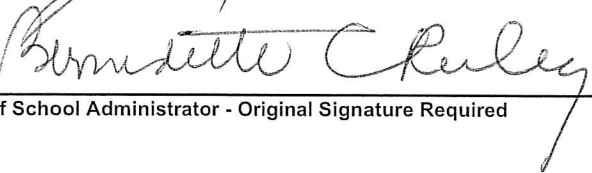
6/16/21



Secretary of the Board - Original Signature Required

Date

6/16/21



Chief School Administrator - Original Signature Required

Date

6/15/21

Martin Heiskell

Contact Person

(610)461-6700

Extn :1124

Telephone

Extension

martin.heiskell@interborosd.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2021-2022 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 2021-2022 (compared to 2020-2021) ?

Yes	X
No	

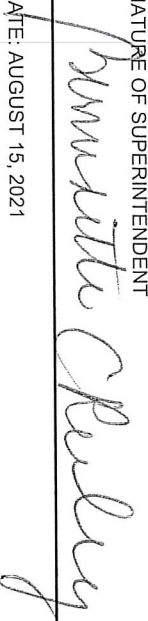
If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$74396401
Ending Unassigned Fund Balance	\$3694976
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.96%

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 6/16/21
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DUE DATE: AUGUST 15, 2021

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

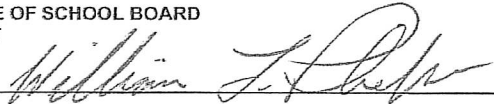
24 PS 6-687(a)(1)

{03/2006}

School District Name : 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 5-19-21
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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>
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.	Used to offset future budget deficits and/or future capital improvements and 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 set aside for marching band uniforms/equipment replacement.

<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	25,555	
0820 Restricted Fund Balance	194,089	
0830 Committed Fund Balance	25,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,155,031	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,180,031</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	46,380,424	
7000 Revenue from State Sources	23,843,977	
8000 Revenue from Federal Sources	4,711,945	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$74,936,346</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$78,116,377</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	42,276,957
6112 Interim Real Estate Taxes	25,526
6113 Public Utility Realty Taxes	38,384
6114 Payments in Lieu of Current Taxes - State / Local	532
6115 Payments in Lieu of Current Taxes - Federal	4,692
6150 Current Act 511 Taxes - Proportional Assessments	971,422
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,301,528
6500 Earnings on Investments	42,069
6700 Revenues from LEA Activities	48,374
6800 Revenues from Intermediary Sources / Pass-Through Funds	655,496
6910 Rentals	4,750
6920 Contributions and Donations from Private Sources	7,041
6940 Tuition from Patrons	11,305
6990 Refunds and Other Miscellaneous Revenue	992,348
REVENUE FROM LOCAL SOURCES	\$46,380,424
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,247,692
7112 Basic Education Funding-Social Security	1,492,796
7160 Tuition for Orphans Subsidy	3,867
7271 Special Education funds for School-Aged Pupils	2,321,113
7292 Pre-K Counts	595,000
7311 Pupil Transportation Subsidy	423,700
7312 Nonpublic and Charter School Pupil Transportation Subsidy	76,490
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	452,352
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,604
7340 State Property Tax Reduction Allocation	2,021,289
7360 Safe Schools	55,303
7505 Ready to Learn Block Grant	554,903
7820 State Share of Retirement Contributions	6,538,868
REVENUE FROM STATE SOURCES	\$23,843,977
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,030,904
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	139,463
8517 NCLB, Title IV - 21st Century Schools	39,967

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	733,052
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,466,943
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	51,616
REVENUE FROM FEDERAL SOURCES	\$4,711,945
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	74,936,346

Act 1 Index (current): 4.0% | Act 1 Index (prior): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$42,276,957

Amount of Tax Relief for Homestead Exclusions \$2,021,289

Total Approx. Tax Revenue: \$44,298,246

Approx. Tax Levy for Tax Rate Calculation: \$45,959,780

Delaware

Total

2020-21 Data

a. Assessed Value \$1,143,076,061 \$1,143,076,061

b. Real Estate Mills 39.1884

I. 2021-22 Data

c. 2019 STEB Market Value \$1,675,712,114 \$1,675,712,114

d. Assessed Value \$1,875,258,776 \$1,875,258,776

e. Assessed Value of New Constr/ Renov \$0 \$0

2020-21 Calculations

f. 2020-21 Tax Levy \$44,795,322 \$44,795,322

(a * b)

2021-22 Calculations

II. g. Percent of Total Market Value 100.00000% 100.00000%

h. Rebalanced 2020-21 Tax Levy \$44,795,322 \$44,795,322

(f Total * g)

i. Base Mills Subject to Index 23.8875

(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 96.21850% 96.21850%

k. Tax Levy Needed \$45,959,780 \$45,959,780

(Approx. Tax Levy * g)

I. 2021-22 Real Estate Tax Rate 24.5085

(k / d * 1000)

III.

m. Tax Levy Generated by Mills \$45,959,780 \$45,959,780

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$43,938,491

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$42,276,957

(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): 4.0% | Act 1 Index (prior): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$42,276,957

Amount of Tax Relief for Homestead Exclusions \$2,021,289

Total Approx. Tax Revenue: \$44,298,246

Approx. Tax Levy for Tax Rate Calculation: \$45,959,780

Delaware

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	24.7235	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$46,362,960	\$46,362,960
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	\$17,504.20	
Number of Homestead/Farmstead Properties	4707	4707
Median Assessed Value of Homestead Properties		\$152,420

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): 4.0% | Act 1 Index (prior): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$42,276,957

Amount of Tax Relief for Homestead Exclusions

\$2,021,289

Total Approx. Tax Revenue:

\$44,298,246

Approx. Tax Levy for Tax Rate Calculation:

\$45,959,780

Delaware

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$2,021,289

Lowering RE Tax Rate

\$0

\$2,021,289

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$2,021,289

CODE6111 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	1,875,258,776	24.5085	45,959,780			96.21850%	
Totals:	1,875,258,776		45,959,780	- 2,021,289	= 43,938,491	X 96.21850%	= 42,276,957

	<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
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	445,387
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	11.2000	0	526,035
Total Current Act 511 Taxes-- Proportional Assessments			971,422
Total Act 511, Current Taxes			971,422
Act 511 Tax Limit -->		1,675,712,114 X	12
		Market Value	Mills
			20,108,545
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u>									
	Delaware	23.8875	24.5085	2.60%	Yes	3.5%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6159	Current Act 511 Taxes, Other Proportional Assessments	11.2000	11.2000	0.00%	Yes	4.0%	11.2000	11.2000	0.01%	Yes

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	31,168,636
1200 Special Programs - Elementary / Secondary	11,893,421
1300 Vocational Education	867,052
1400 Other Instructional Programs - Elementary / Secondary	656,549
1700 Higher Education Programs for Secondary Students	374,016
1800 Pre-Kindergarten	586,529
Total Instruction	\$45,546,203
2000 Support Services	
2100 Support Services - Students	3,468,153
2200 Support Services - Instructional Staff	1,304,584
2300 Support Services - Administration	5,257,643
2400 Support Services - Pupil Health	1,055,197
2500 Support Services - Business	736,775
2600 Operation and Maintenance of Plant Services	6,264,492
2700 Student Transportation Services	2,742,954
2800 Support Services - Central	2,227,656
2900 Other Support Services	37,670
Total Support Services	\$23,095,124
3000 Operation of Non-Instructional Services	
3200 Student Activities	910,415
3300 Community Services	121,339
Total Operation of Non-Instructional Services	\$1,031,754
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	425,650
Total Facilities Acquisition, Construction and Improvement Services	\$425,650
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,297,670
Total Other Expenditures and Financing Uses	\$4,297,670
Total Estimated Expenditures and Other Financing Uses	\$74,396,401

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,654,149
200 Personnel Services - Employee Benefits	10,972,312
300 Purchased Professional and Technical Services	259,832
400 Purchased Property Services	23,225
500 Other Purchased Services	719,672
600 Supplies	1,512,681
800 Other Objects	26,765
Total Regular Programs - Elementary / Secondary	\$31,168,636
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,510,589
200 Personnel Services - Employee Benefits	3,430,832
300 Purchased Professional and Technical Services	814,783
400 Purchased Property Services	165,503
500 Other Purchased Services	1,764,000
600 Supplies	101,214
800 Other Objects	106,500
Total Special Programs - Elementary / Secondary	\$11,893,421
1300 <u>Vocational Education</u>	
500 Other Purchased Services	867,052
Total Vocational Education	\$867,052
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	250,303
200 Personnel Services - Employee Benefits	109,366
300 Purchased Professional and Technical Services	133,380
500 Other Purchased Services	163,500
Total Other Instructional Programs - Elementary / Secondary	\$656,549
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	374,016
Total Higher Education Programs for Secondary Students	\$374,016
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	291,953
200 Personnel Services - Employee Benefits	224,416
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	2,500
500 Other Purchased Services	1,250
600 Supplies	50,410
800 Other Objects	1,000
Total Pre-Kindergarten	\$586,529
Total Instruction	\$45,546,203
2000 Support Services	
2100 <u>Support Services - Students</u>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,926,200
200 Personnel Services - Employee Benefits	1,313,903
300 Purchased Professional and Technical Services	182,752
500 Other Purchased Services	6,500
600 Supplies	37,426
800 Other Objects	1,372
Total Support Services - Students	\$3,468,153
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	455,901
200 Personnel Services - Employee Benefits	400,433
300 Purchased Professional and Technical Services	156,301
500 Other Purchased Services	3,250
600 Supplies	89,177
700 Property	199,522
Total Support Services - Instructional Staff	\$1,304,584
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,869,061
200 Personnel Services - Employee Benefits	1,945,141
300 Purchased Professional and Technical Services	242,019
400 Purchased Property Services	2,118
500 Other Purchased Services	57,589
600 Supplies	52,075
800 Other Objects	89,640
Total Support Services - Administration	\$5,257,643
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	593,813
200 Personnel Services - Employee Benefits	287,203
300 Purchased Professional and Technical Services	153,893
600 Supplies	12,920
800 Other Objects	7,368
Total Support Services - Pupil Health	\$1,055,197
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	399,682
200 Personnel Services - Employee Benefits	273,040
300 Purchased Professional and Technical Services	39,960
400 Purchased Property Services	5,957
500 Other Purchased Services	6,720
600 Supplies	6,800
800 Other Objects	4,616
Total Support Services - Business	\$736,775
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,789,449
200 Personnel Services - Employee Benefits	1,512,455
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	551,244

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	174,021
600 Supplies	805,829
700 Property	1,426,394
800 Other Objects	1,100
Total Operation and Maintenance of Plant Services	\$6,264,492
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,418,932
200 Personnel Services - Employee Benefits	693,318
300 Purchased Professional and Technical Services	17,900
400 Purchased Property Services	429,800
500 Other Purchased Services	54,597
600 Supplies	127,757
800 Other Objects	650
Total Student Transportation Services	\$2,742,954
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	625,684
200 Personnel Services - Employee Benefits	501,797
300 Purchased Professional and Technical Services	250,029
400 Purchased Property Services	115,593
500 Other Purchased Services	51,063
600 Supplies	668,580
700 Property	13,000
800 Other Objects	1,910
Total Support Services - Central	\$2,227,656
2900 <u>Other Support Services</u>	
500 Other Purchased Services	37,670
Total Other Support Services	\$37,670
Total Support Services	\$23,095,124
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	458,796
200 Personnel Services - Employee Benefits	190,143
300 Purchased Professional and Technical Services	114,790
400 Purchased Property Services	7,760
500 Other Purchased Services	14,339
600 Supplies	56,000
700 Property	52,800
800 Other Objects	15,787
Total Student Activities	\$910,415
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	100,800
500 Other Purchased Services	1,230
600 Supplies	19,309

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<u>Description</u>	<u>Amount</u>
Total Community Services	\$121,339
Total Operation of Non-Instructional Services	\$1,031,754
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	425,650
Total Facilities Acquisition, Construction and Improvement Services	\$425,650
Total Facilities Acquisition, Construction and Improvement Services	\$425,650
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,429,031
900 Other Uses of Funds	2,868,639
Total Debt Service / Other Expenditures and Financing Uses	\$4,297,670
Total Other Expenditures and Financing Uses	\$4,297,670
TOTAL EXPENDITURES	\$74,396,401

Cash and Short-Term Investments**06/30/2021 Estimate****06/30/2022 Projection**

General Fund	5,975,132	6,615,232
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	5,021,712	1,377,377
Debt Service Fund		
Food Service / Cafeteria Operations Fund	3,686	11,960
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	25,495	21,495
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	84,777	99,777
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$11,111,634	\$8,126,673

Long-Term Investments**06/30/2021 Estimate****06/30/2022 Projection**

General Fund
Public Purpose (Expendable) Trust Fund
Other Comptroller-Approved Special Revenue Funds
Athletic / School-Sponsored Extra Curricular Activities Fund
Capital Reserve Fund - \$ 690, \$1850
Capital Reserve Fund - \$ 1431
Other Capital Projects Fund
Debt Service Fund
Food Service / Cafeteria Operations Fund
Child Care Operations Fund
Other Enterprise Funds
Internal Service Fund
Private Purpose Trust Fund
Investment Trust Fund
Pension Trust Fund
Activity Fund
Other Agency Fund

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$11,111,634

\$8,126,673

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	66,058,372	61,760,702
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	13,744	
0540 Accumulated Compensated Absences	1,496,435	1,303,993
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$67,568,551	\$63,064,695
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness**06/30/2021 Estimate****06/30/2022 Projection**

0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850**Capital Reserve Fund - \$ 1431**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431**Other Capital Projects Fund**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund**Debt Service Fund**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Debt Service Fund**Food Service / Cafeteria Operations Fund**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations

Long-Term Indebtedness**06/30/2021 Estimate****06/30/2022 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness**06/30/2021 Estimate****06/30/2022 Projection****Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness**06/30/2021 Estimate****06/30/2022 Projection**

0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Permanent Fund**Total Long-Term Indebtedness****\$67,568,551****\$63,064,695**

Short-Term Payables**06/30/2021 Estimate****06/30/2022 Projection**

General Fund

7,710,673

7,931,198

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**\$7,710,673****\$7,931,198****TOTAL INDEBTEDNESS****\$75,279,224****\$70,995,893**

Account Description	Amounts
0810 Nonspendable Fund Balance	25,555
0820 Restricted Fund Balance	194,089
0830 Committed Fund Balance	25,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,694,976
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,719,976

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,939,620
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