

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2022

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

Jun 20, 2022  
Date

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

06-20-22  
Date

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

21 JUN 2022  
Date

Kim A Ansell  
\_\_\_\_\_  
Contact Person

(717)846-6789      Extn :1209  
\_\_\_\_\_  
Telephone                              Extension

kansell@cysd.k12.pa.us  
\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central York SD	COUNTY : York	AUN : 112671303
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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	\$101330479
Ending Unassigned Fund Balance	\$4051034
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.99%

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 21 JUN 2022
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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> Central York SD	<b>County :</b> York	<b>AUN Number :</b> 112671303
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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> <i>June 20, 2022</i>
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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.	Protection against major taxable properties electing to pay as delinquent, cash flow protection to avoid borrowing money, self insurance liability exposure could exceed budget amount, assessment appeals could all require a portion of the unassigned FB.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance for future PSERS costs and uniforms.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,268,189
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,034,929
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,303,118</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	71,793,969
7000 Revenue from State Sources	25,497,833
8000 Revenue from Federal Sources	4,054,782
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$101,346,584</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$106,649,702</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	60,456,042
6112 Interim Real Estate Taxes	563,127
6113 Public Utility Realty Taxes	60,000
6114 Payments in Lieu of Current Taxes - State / Local	550,000
6150 Current Act 511 Taxes - Proportional Assessments	7,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,300,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	77,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	750,000
6910 Rentals	40,000
6920 Contributions and Donations from Private Sources	130,000
6940 Tuition from Patrons	500,000
6990 Refunds and Other Miscellaneous Revenue	167,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$71,793,969</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	9,576,980
7160 Tuition for Orphans Subsidy	300,000
7271 Special Education funds for School-Aged Pupils	2,423,427
7311 Pupil Transportation Subsidy	1,300,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	200,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	1,345,810
7505 Ready to Learn Block Grant	581,460
7810 State Share of Social Security and Medicare Taxes	1,666,183
7820 State Share of Retirement Contributions	8,003,973
<b>REVENUE FROM STATE SOURCES</b>	<b>\$25,497,833</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	817,200
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	156,788
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	27,749
8517 NCLB, Title IV - 21st Century Schools	53,045
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	3,000,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$4,054,782</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>101,346,584</b>

Act 1 Index (current): 4.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$60,456,042
Amount of Tax Relief for Homestead Exclusions	<u>\$1,345,810</u>
Total Approx. Tax Revenue:	\$61,801,852
Approx. Tax Levy for Tax Rate Calculation:	\$64,320,854

York

Total

2021-22 Data		
a. Assessed Value	\$3,006,596,825	\$3,006,596,825
b. Real Estate Mills	20.3300	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$3,331,461,437	\$3,331,461,437
d. Assessed Value	\$3,093,836,182	\$3,093,836,182
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$61,124,113	\$61,124,113
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$61,124,113	\$61,124,113
(f Total * g)		
i. Base Mills Subject to Index	20.3300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$64,320,854	\$64,320,854
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>20.7900</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$64,320,854	\$64,320,854
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$62,975,044
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$60,456,042
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$60,456,042</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,345,810</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$61,801,852</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$64,320,854</b>	
	<b>York</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	21.2041	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$65,602,012	\$65,602,012
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$7,101.00	
Number of Homestead/Farmstead Properties	9116	9116
Median Assessed Value of Homestead Properties		\$149,300

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Act 1 Index (current): 4.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$60,456,042</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,345,810</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$61,801,852</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$64,320,854</b>

	<b>York</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,345,810	Lowering RE Tax Rate	\$0	\$1,345,810
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,345,810</b>

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>
York	3,093,836,182	20.7900	64,320,854			96.00000%	
<b>Totals:</b>	<b>3,093,836,182</b>		<b>64,320,854</b>	- 1,345,810	= 62,975,044	X 96.00000%	= 60,456,042

	<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	0.500%	0.000%	6,000,000	6,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,000,000	1,000,000
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	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 7,000,000 7,000,000**

**Total Act 511, Current Taxes 7,000,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>3,331,461,437</b>	<b>X</b>	<b>12</b>	<b>39,977,537</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> York	20.3300	20.7900	2.27%	Yes	4.3%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	47,906,379
1200 Special Programs - Elementary / Secondary	12,574,501
1300 Vocational Education	1,360,000
1400 Other Instructional Programs - Elementary / Secondary	1,519,691
1600 Adult Education Programs	23,725
<b>Total Instruction</b>	<b>\$63,384,296</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,993,086
2200 Support Services - Instructional Staff	4,912,568
2300 Support Services - Administration	6,220,646
2400 Support Services - Pupil Health	1,084,090
2500 Support Services - Business	762,457
2600 Operation and Maintenance of Plant Services	6,635,764
2700 Student Transportation Services	4,439,554
2800 Support Services - Central	1,042,678
<b>Total Support Services</b>	<b>\$29,090,843</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,673,737
3300 Community Services	281,603
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,955,340</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	6,900,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,900,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$101,330,479</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	27,042,005
200 Personnel Services - Employee Benefits	16,788,922
300 Purchased Professional and Technical Services	1,774,310
400 Purchased Property Services	101,570
500 Other Purchased Services	1,709,932
600 Supplies	428,645
700 Property	53,195
800 Other Objects	7,800
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$47,906,379</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,864,001
200 Personnel Services - Employee Benefits	4,146,275
300 Purchased Professional and Technical Services	1,534,500
400 Purchased Property Services	2,000
500 Other Purchased Services	977,500
600 Supplies	39,825
700 Property	6,500
800 Other Objects	3,900
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$12,574,501</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,360,000
<b>Total Vocational Education</b>	<b>\$1,360,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	479,172
200 Personnel Services - Employee Benefits	315,969
300 Purchased Professional and Technical Services	689,000
400 Purchased Property Services	7,250
500 Other Purchased Services	22,000
600 Supplies	6,100
800 Other Objects	200
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,519,691</b>
<b>1600 <u>Adult Education Programs</u></b>	
100 Personnel Services - Salaries	6,745
200 Personnel Services - Employee Benefits	2,980
300 Purchased Professional and Technical Services	10,000
600 Supplies	4,000
<b>Total Adult Education Programs</b>	<b>\$23,725</b>
<b>Total Instruction</b>	<b>\$63,384,296</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,358,881
200 Personnel Services - Employee Benefits	1,531,725

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	80,000
500 Other Purchased Services	2,810
600 Supplies	15,650
800 Other Objects	4,020
<b>Total Support Services - Students</b>	<b>\$3,993,086</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	2,027,582
200 Personnel Services - Employee Benefits	1,830,515
300 Purchased Professional and Technical Services	157,165
400 Purchased Property Services	42,150
500 Other Purchased Services	33,950
600 Supplies	206,856
700 Property	579,150
800 Other Objects	35,200
<b>Total Support Services - Instructional Staff</b>	<b>\$4,912,568</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	3,455,587
200 Personnel Services - Employee Benefits	2,224,159
300 Purchased Professional and Technical Services	255,000
400 Purchased Property Services	29,100
500 Other Purchased Services	96,100
600 Supplies	91,600
700 Property	7,000
800 Other Objects	62,100
<b>Total Support Services - Administration</b>	<b>\$6,220,646</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	493,479
200 Personnel Services - Employee Benefits	374,006
300 Purchased Professional and Technical Services	196,250
400 Purchased Property Services	2,340
500 Other Purchased Services	300
600 Supplies	14,340
700 Property	3,085
800 Other Objects	290
<b>Total Support Services - Pupil Health</b>	<b>\$1,084,090</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	419,223
200 Personnel Services - Employee Benefits	260,734
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	2,500
500 Other Purchased Services	19,500
600 Supplies	4,000
700 Property	5,000
800 Other Objects	47,500
<b>Total Support Services - Business</b>	<b>\$762,457</b>

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<u>Description</u>	<u>Amount</u>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,067,878
200 Personnel Services - Employee Benefits	1,448,386
300 Purchased Professional and Technical Services	299,000
400 Purchased Property Services	1,752,000
500 Other Purchased Services	281,000
600 Supplies	696,000
700 Property	87,500
800 Other Objects	4,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$6,635,764</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	67,535
200 Personnel Services - Employee Benefits	42,019
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	4,325,000
<b>Total Student Transportation Services</b>	<b>\$4,439,554</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	340,515
200 Personnel Services - Employee Benefits	334,413
300 Purchased Professional and Technical Services	340,700
500 Other Purchased Services	10,000
600 Supplies	10,500
700 Property	2,200
800 Other Objects	4,350
<b>Total Support Services - Central</b>	<b>\$1,042,678</b>
<b>Total Support Services</b>	<b>\$29,090,843</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	747,154
200 Personnel Services - Employee Benefits	374,188
300 Purchased Professional and Technical Services	150,750
400 Purchased Property Services	45,000
500 Other Purchased Services	149,500
600 Supplies	115,850
700 Property	36,625
800 Other Objects	54,670
<b>Total Student Activities</b>	<b>\$1,673,737</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	157,074
200 Personnel Services - Employee Benefits	78,729
300 Purchased Professional and Technical Services	5,500
500 Other Purchased Services	300
600 Supplies	21,200
700 Property	15,000
800 Other Objects	3,800

<u>Description</u>	<u>Amount</u>
<b>Total Community Services</b>	<b>\$281,603</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,955,340</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	500,000
900 Other Uses of Funds	6,400,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$6,900,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,900,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$101,330,479</b>



**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	4,000,000	4,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,500,000	1,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$5,500,000</b>	<b>\$5,500,000</b>

**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		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$5,500,000** **\$5,500,000**

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	8,000,000	6,900,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,700,000	1,750,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	20,200,000	20,400,000
0599 Other Noncurrent Liabilities	143,000,000	143,200,000
<b>Total General Fund</b>	<b>\$172,900,000</b>	<b>\$172,250,000</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**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

<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>\$172,900,000</b>	<b>\$172,250,000</b>

**Short-Term Payables**

**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
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$172,900,000</b>	<b>\$172,250,000</b>
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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary	165,042	21,881
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
<b>Total Instruction</b>	<b>\$165,042</b>	<b>\$21,881</b>
<b>2000 Support Services</b>		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
<b>Total Support Services</b>		
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
<b>Total Operation of Non-Instructional Services</b>		
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
<b>Total Other Expenditures and Financing Uses</b>		
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$165,042</b>	<b>\$21,881</b>

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries	102,586	12,679
200 Personnel Services - Employee Benefits	46,104	5,698
300 Purchased Professional and Technical Services	1,736	215
400 Purchased Property Services		
500 Other Purchased Services	383	1,530
600 Supplies	2,915	361
700 Property		
800 Other Objects	11,318	1,398
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$165,042</b>	<b>\$21,881</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Special Programs - Elementary / Secondary</b>		
<b>1300 <u>Vocational Education</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Vocational Education</b>		
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Other Instructional Programs - Elementary / Secondary</b>		
<b>1500 <u>Nonpublic School Programs</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Nonpublic School Programs</b>		
<b>1600 <u>Adult Education Programs</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Adult Education Programs</b>		
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>		
500 Other Purchased Services		
600 Supplies		
<b>Total Higher Education Programs for Secondary Students</b>		
<b>1800 <u>Pre-Kindergarten</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Pre-Kindergarten</b>		
<b>Total Instruction</b>	<b>\$165,042</b>	<b>\$21,881</b>
<b>TOTAL EXPENDITURES</b>	<b>\$165,042</b>	<b>\$21,881</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,268,189
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,051,034
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,319,223</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,319,223</b>
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