

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

6/20/22

Date

Secretary of the Board - Original Signature Required

6/20/22

Date

Chief School Administrator - Original Signature Required

6/20/22

Date

Belinda M Wallen

Contact Person

(717)334-6254

Extn :1226

Telephone

Extension

bwallen@gasd-pa.org

Email Address

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

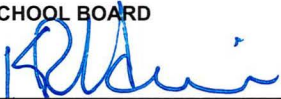
24 PS 6-687(a)(1)

(03/2006)

School District Name : Gettysburg Area SD	County : Adams	AUN Number : 112013753
---	--------------------------	----------------------------------

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 5/2/22
---	-----------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Used for unplanned/unbudgeted/unforeseen expenses that may arise during the fiscal year.
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.	Unassigned Fund Balance within regulations.
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 for future Capital Items \$6,467,930 and future PSERS retirement costs \$2,403,395.

<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	379,763
0820 Restricted Fund Balance	3,687,700
0830 Committed Fund Balance	9,357,202
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,687,094
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$16,044,296</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	46,635,697
7000 Revenue from State Sources	19,932,917
8000 Revenue from Federal Sources	1,010,643
9000 Other Financing Sources	7,273
Total Estimated Revenues And Other Financing Sources	<u>\$67,586,530</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$83,630,826</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	32,280,918
6112 Interim Real Estate Taxes	230,900
6113 Public Utility Realty Taxes	38,751
6114 Payments in Lieu of Current Taxes - State / Local	60,372
6115 Payments in Lieu of Current Taxes - Federal	6,637
6140 Current Act 511 Taxes - Flat Rate Assessments	91,764
6150 Current Act 511 Taxes - Proportional Assessments	8,977,598
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,557,687
6500 Earnings on Investments	621,746
6700 Revenues from LEA Activities	196,102
6800 Revenues from Intermediary Sources / Pass-Through Funds	375,375
6910 Rentals	537,010
6920 Contributions and Donations from Private Sources	79,224
6940 Tuition from Patrons	356,460
6990 Refunds and Other Miscellaneous Revenue	1,225,153

REVENUE FROM LOCAL SOURCES \$46,635,697

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,643,525
7112 Basic Education Funding-Social Security	987,604
7160 Tuition for Orphans Subsidy	133,446
7220 Vocational Education	94,845
7250 Migratory Children	480
7271 Special Education funds for School-Aged Pupils	1,839,992
7311 Pupil Transportation Subsidy	1,837,697
7312 Nonpublic and Charter School Pupil Transportation Subsidy	107,800
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	321,169
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,942
7340 State Property Tax Reduction Allocation	1,398,616
7820 State Share of Retirement Contributions	4,506,801

REVENUE FROM STATE SOURCES \$19,932,917

REVENUE FROM FEDERAL SOURCES

8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	52,141
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	655,363
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	109,924

Amount

REVENUE FROM FEDERAL SOURCES

8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	59,065
8517 NCLB, Title IV - 21st Century Schools	18,127
8521 Vocational Education - Operating Expenditures	116,023

REVENUE FROM FEDERAL SOURCES \$1,010,643

OTHER FINANCING SOURCES

9400 Sale of or Compensation for Loss of Fixed Assets	7,273
---	-------

OTHER FINANCING SOURCES \$7,273

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 67,586,530

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$32,280,918
Amount of Tax Relief for Homestead Exclusions	<u>\$1,408,899</u>
Total Approx. Tax Revenue:	\$33,689,817
Approx. Tax Levy for Tax Rate Calculation:	\$34,860,627

Adams

Total

2021-22 Data		
a. Assessed Value	\$3,007,221,000	\$3,007,221,000
b. Real Estate Mills	11.1057	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$2,249,593,274	\$2,249,593,274
d. Assessed Value	\$3,096,273,000	\$3,096,273,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$33,397,294	\$33,397,294
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$33,397,294	\$33,397,294
(f Total * g)		
i. Base Mills Subject to Index	11.1057	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
k. Tax Levy Needed	\$34,860,627	\$34,860,627
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	11.2589	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$34,860,628	\$34,860,628
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$33,451,729
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$32,280,918
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$32,280,918	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,408,899</u>	
Total Approx. Tax Revenue:	\$33,689,817	
Approx. Tax Levy for Tax Rate Calculation:	\$34,860,627	
	Adams	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	11.5499	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$35,761,644	\$35,761,644
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	\$18,296.00	
Number of Homestead/Farmstead Properties	6896	6896
Median Assessed Value of Homestead Properties		\$228,200

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$32,280,918
Amount of Tax Relief for Homestead Exclusions	<u>\$1,408,899</u>
Total Approx. Tax Revenue:	\$33,689,817
Approx. Tax Levy for Tax Rate Calculation:	\$34,860,627

Adams	Total
--------------	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,398,616	Lowering RE Tax Rate	\$0	\$1,398,616
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$10,283			\$10,283
Amount of Tax Relief from State/Local Sources				\$1,408,899

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>
Adams	3,096,273,000	11.2589	34,860,628			96.50000%	
Totals:	3,096,273,000		34,860,628	- 1,408,899	= 33,451,729	X 96.50000%	= 32,280,918

	<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	\$10.00	\$0.00	91,764
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 91,764 91,764

	<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	1.200%	0.000%	7,700,619	7,700,619
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	1,025,489	1,025,489
6154 Current Act 511 Amusement Taxes	10.000%	0.000%	251,490	251,490
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 8,977,598 8,977,598

Total Act 511, Current Taxes 9,069,362

Act 511 Tax Limit -->	2,249,593,274	X	12	26,995,119
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Adams	11.1057	11.2589	1.38%	Yes	4.0%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.0%				
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.0%				
6154	Current Act 511 Amusement Taxes	10.000%	10.000%	0.00%	Yes	4.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	27,246,293
1200 Special Programs - Elementary / Secondary	8,869,479
1300 Vocational Education	3,597,127
1400 Other Instructional Programs - Elementary / Secondary	782,477
1500 Nonpublic School Programs	39,449
Total Instruction	\$40,534,825
2000 Support Services	
2100 Support Services - Students	1,846,998
2200 Support Services - Instructional Staff	1,992,654
2300 Support Services - Administration	3,985,133
2400 Support Services - Pupil Health	643,457
2500 Support Services - Business	979,262
2600 Operation and Maintenance of Plant Services	6,543,710
2700 Student Transportation Services	3,346,833
2800 Support Services - Central	1,474,875
2900 Other Support Services	5,498
Total Support Services	\$20,818,420
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,437,647
3300 Community Services	13,212
Total Operation of Non-Instructional Services	\$1,450,859
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,393,810
5200 Interfund Transfers - Out	1,129,918
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$7,723,728
Total Estimated Expenditures and Other Financing Uses	\$70,527,832

2022-2023 Final General Fund Budget

LEA : 112013753 Gettysburg Area SD

Printed 6/21/2022 10:11:58 AM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,736,418
200 Personnel Services - Employee Benefits	8,907,236
300 Purchased Professional and Technical Services	268,186
400 Purchased Property Services	37,166
500 Other Purchased Services	3,185,669
600 Supplies	1,095,933
800 Other Objects	15,685
Total Regular Programs - Elementary / Secondary	\$27,246,293
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,806,620
200 Personnel Services - Employee Benefits	1,449,016
300 Purchased Professional and Technical Services	4,153,869
400 Purchased Property Services	3,569
500 Other Purchased Services	1,423,103
600 Supplies	32,889
800 Other Objects	413
Total Special Programs - Elementary / Secondary	\$8,869,479
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,816,401
200 Personnel Services - Employee Benefits	1,213,074
300 Purchased Professional and Technical Services	100
400 Purchased Property Services	3,535
500 Other Purchased Services	376,575
600 Supplies	182,028
800 Other Objects	5,414
Total Vocational Education	\$3,597,127
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	109,284
200 Personnel Services - Employee Benefits	64,408
300 Purchased Professional and Technical Services	239,804
400 Purchased Property Services	40
500 Other Purchased Services	367,401
600 Supplies	1,540
Total Other Instructional Programs - Elementary / Secondary	\$782,477
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	33,975
600 Supplies	5,474
Total Nonpublic School Programs	\$39,449
Total Instruction	\$40,534,825
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,005,376

2022-2023 Final General Fund Budget

LEA : 112013753 Gettysburg Area SD

Printed 6/21/2022 10:11:58 AM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	736,720
300 Purchased Professional and Technical Services	8,206
400 Purchased Property Services	1,460
500 Other Purchased Services	1,985
600 Supplies	93,191
800 Other Objects	60
Total Support Services - Students	\$1,846,998
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	963,126
200 Personnel Services - Employee Benefits	802,862
300 Purchased Professional and Technical Services	69,392
400 Purchased Property Services	1,446
500 Other Purchased Services	34,696
600 Supplies	104,804
800 Other Objects	16,328
Total Support Services - Instructional Staff	\$1,992,654
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,901,328
200 Personnel Services - Employee Benefits	1,565,638
300 Purchased Professional and Technical Services	414,855
400 Purchased Property Services	5,990
500 Other Purchased Services	51,618
600 Supplies	27,373
800 Other Objects	18,331
Total Support Services - Administration	\$3,985,133
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	352,195
200 Personnel Services - Employee Benefits	272,343
300 Purchased Professional and Technical Services	5,095
400 Purchased Property Services	675
500 Other Purchased Services	235
600 Supplies	10,219
700 Property	2,695
Total Support Services - Pupil Health	\$643,457
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	469,057
200 Personnel Services - Employee Benefits	400,943
300 Purchased Professional and Technical Services	8,560
400 Purchased Property Services	35,810
500 Other Purchased Services	6,548
600 Supplies	57,869
800 Other Objects	475
Total Support Services - Business	\$979,262
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,437,834

2022-2023 Final General Fund Budget

LEA : 112013753 Gettysburg Area SD

Printed 6/21/2022 10:11:58 AM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,767,082
300 Purchased Professional and Technical Services	44,275
400 Purchased Property Services	699,796
500 Other Purchased Services	258,479
600 Supplies	1,237,869
700 Property	96,250
800 Other Objects	2,125
Total Operation and Maintenance of Plant Services	\$6,543,710
2700 Student Transportation Services	
100 Personnel Services - Salaries	74,369
200 Personnel Services - Employee Benefits	50,465
300 Purchased Professional and Technical Services	3,800
400 Purchased Property Services	350
500 Other Purchased Services	3,211,782
600 Supplies	6,067
Total Student Transportation Services	\$3,346,833
2800 Support Services - Central	
100 Personnel Services - Salaries	565,631
200 Personnel Services - Employee Benefits	451,096
300 Purchased Professional and Technical Services	100,639
400 Purchased Property Services	7,225
500 Other Purchased Services	132,516
600 Supplies	152,952
700 Property	60,000
800 Other Objects	4,816
Total Support Services - Central	\$1,474,875
2900 Other Support Services	
500 Other Purchased Services	5,000
600 Supplies	498
Total Other Support Services	\$5,498
Total Support Services	\$20,818,420
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	625,322
200 Personnel Services - Employee Benefits	335,716
300 Purchased Professional and Technical Services	148,346
400 Purchased Property Services	33,790
500 Other Purchased Services	104,754
600 Supplies	120,959
700 Property	25,116
800 Other Objects	43,644
Total Student Activities	\$1,437,647
3300 Community Services	
600 Supplies	7,312

<u>Description</u>	<u>Amount</u>
800 Other Objects	5,900
Total Community Services	\$13,212
Total Operation of Non-Instructional Services	\$1,450,859
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,520,880
900 Other Uses of Funds	4,872,930
Total Debt Service / Other Expenditures and Financing Uses	\$6,393,810
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,129,918
Total Interfund Transfers - Out	\$1,129,918
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$7,723,728
TOTAL EXPENDITURES	\$70,527,832

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	18,641,313	16,174,751
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	6,800,000	6,800,000
Other Capital Projects Fund	10,000,000	5,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,600,000	1,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	180,000	170,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$37,221,313	\$29,644,751
--	---------------------	---------------------

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	\$37,221,313	\$29,644,751
-----------------------------------	---------------------	---------------------

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	45,220,000	41,065,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,808,106	1,808,106
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	9,338,269	9,338,269
0599 Other Noncurrent Liabilities		

Total General Fund	\$56,366,375	\$52,211,375
---------------------------	---------------------	---------------------

Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund		
---	--	--

Other Comptroller-Approved Special Revenue Funds

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

Total Other Comptroller-Approved Special Revenue Funds		
---	--	--

Athletic / School-Sponsored Extra Curricular Activities Fund

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
---	--	--

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

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

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

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

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

44,652

44,652

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	160,477	160,477
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$205,129	\$205,129

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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$56,571,504	\$52,416,504

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

TOTAL INDEBTEDNESS	\$56,571,504	\$52,416,504
---------------------------	---------------------	---------------------

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		18,536
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	49,431	
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$49,431	\$18,536
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff	9,818	4,909
2300 Support Services - Administration	647	323
2400 Support Services - Pupil Health		
2500 Support Services - Business	1,300	650
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services	1,514	756
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services	\$13,279	\$6,638
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
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		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$62,710	\$25,174

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
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		
Total Regular Programs - Elementary / Secondary		
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		18,536
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		\$18,536
1300 <u>Vocational Education</u>		
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		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services	49,431	
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary	\$49,431	
1500 <u>Nonpublic School Programs</u>		
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		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
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		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
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		
Total Pre-Kindergarten		
Total Instruction	\$49,431	\$18,536
2000 <u>Support Services</u>		
2100 <u>Support Services - Students</u>		
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		
Total Support Services - Students		
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries	2,881	1,440
200 Personnel Services - Employee Benefits	6,937	3,469

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Instructional Staff	\$9,818	\$4,909
2300 <u>Support Services - Administration</u>		
100 Personnel Services - Salaries	431	215
200 Personnel Services - Employee Benefits	216	108
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Administration	\$647	\$323
2400 <u>Support Services - Pupil Health</u>		
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		
Total Support Services - Pupil Health		
2500 <u>Support Services - Business</u>		
100 Personnel Services - Salaries	679	339
200 Personnel Services - Employee Benefits	621	311
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Business	\$1,300	\$650
2600 <u>Operation and Maintenance of Plant Services</u>		
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		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
Total Operation and Maintenance of Plant Services		
2700 <u>Student Transportation Services</u>		
100 Personnel Services - Salaries	697	348
200 Personnel Services - Employee Benefits	817	408
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Student Transportation Services	\$1,514	\$756
2800 <u>Support Services - Central</u>		
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		
Total Support Services - Central		
2900 <u>Other Support Services</u>		
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		
Total Other Support Services		
Total Support Services	\$13,279	\$6,638
TOTAL EXPENDITURES	\$62,710	\$25,174

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$1,007	\$504
TOTAL REVENUES	\$1,007	\$504

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7112 Basic Education Funding-Social Security	180	90
7820 State Share of Retirement Contributions	827	414
Total Revenue from State Sources	\$1,007	\$504
TOTAL REVENUES	\$1,007	\$504

Account Description	Amounts
0810 Nonspendable Fund Balance	379,763
0820 Restricted Fund Balance	3,687,700
0830 Committed Fund Balance	8,871,325
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,231,669
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,102,994
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$17,370,457