

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

**Date of Adoption of the General Fund Budget:**

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Kelly L Martin

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Extn :1213

**Contact Person**

**Telephone**

**Extension**

\_\_\_\_\_  
kmartin2@cysd.k12.pa.us

**Email Address**

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2023-2024 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 2023-2024 (compared to 2022-2023)?

Yes  No

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

Total Budgeted Expenditures	\$101692005
Ending Unassigned Fund Balance	\$5444399
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.35%

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

Yes  No

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2023

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2023-2024 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>
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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 and unexpected special education costs 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	2,151,633
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,419,822</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	76,864,538
7000 Revenue from State Sources	27,195,580
8000 Revenue from Federal Sources	924,653
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$104,984,771</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$108,404,593</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	64,825,938
6112 Interim Real Estate Taxes	525,000
6113 Public Utility Realty Taxes	60,000
6114 Payments in Lieu of Current Taxes - State / Local	280,000
6150 Current Act 511 Taxes - Proportional Assessments	7,600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,300,000
6500 Earnings on Investments	500,000
6700 Revenues from LEA Activities	75,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	884,000
6910 Rentals	55,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	500,000
6990 Refunds and Other Miscellaneous Revenue	209,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$76,864,538</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	11,098,153
7112 Basic Education Funding-Social Security	1,718,626
7160 Tuition for Orphans Subsidy	300,000
7271 Special Education funds for School-Aged Pupils	2,578,690
7311 Pupil Transportation Subsidy	1,350,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	200,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	125,789
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	1,347,657
7505 Ready to Learn Block Grant	581,460
7820 State Share of Retirement Contributions	7,795,205
<b>REVENUE FROM STATE SOURCES</b>	<b>\$27,195,580</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	715,005
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	116,557
8516 Title III - Language Instruction for English Learners and Immigrant Students	30,167

Amount

<b>REVENUE FROM FEDERAL SOURCES</b>	
8517 Title IV - 21st Century Schools	62,924
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$924,653</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>104,984,771</b>

Act 1 Index (current): 5.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$64,825,938
Amount of Tax Relief for Homestead Exclusions	<u>\$1,347,657</u>
Total Approx. Tax Revenue:	\$66,173,595
Approx. Tax Levy for Tax Rate Calculation:	\$68,874,676

York

Total

2022-23 Data		
a. Assessed Value	\$3,093,836,182	\$3,093,836,182
b. Real Estate Mills	20.7900	
<b>I. 2023-24 Data</b>		
c. 2021 STEB Market Value	\$3,369,459,388	\$3,369,459,388
d. Assessed Value	\$3,149,276,440	\$3,149,276,440
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2022-23 Calculations</b>		
f. 2022-23 Tax Levy	\$64,320,854	\$64,320,854
(a * b)		
<b>2023-24 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$64,320,854	\$64,320,854
(f Total * g)		
i. Base Mills Subject to Index	20.7900	
(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	\$68,874,676	\$68,874,676
(Approx. Tax Levy * g)		
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>21.8700</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$68,874,676	\$68,874,676
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$67,527,019
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$64,825,938
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.2%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$64,825,938</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,347,657</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$66,173,595</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$68,874,676</b>	
	<b>York</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	21.8710	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$68,877,825	\$68,877,825
<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	\$6,806.00	
Number of Homestead/Farmstead Properties	9041	9041
Median Assessed Value of Homestead Properties		\$151,180

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Act 1 Index (current): 5.2%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$64,825,938</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,347,657</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$66,173,595</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$68,874,676</b>
	<b>York</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,347,657	Lowering RE Tax Rate	\$0	\$1,347,657
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,347,657</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	3,149,276,440	21.8700	68,874,676			96.00000%	
<b>Totals:</b>	<b>3,149,276,440</b>		<b>68,874,676</b>	- 1,347,657	= 67,527,019	X 96.00000%	= 64,825,938

	<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%	6,600,000	6,600,000
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 7,600,000 7,600,000**

**Total Act 511, Current Taxes 7,600,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>3,369,459,388 X</b>	<b>12</b>	<b>40,433,513</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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> York	20.7900	21.8700	5.20%	Yes	5.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	48,868,132
1200 Special Programs - Elementary / Secondary	14,804,906
1300 Vocational Education	2,075,707
1400 Other Instructional Programs - Elementary / Secondary	1,727,406
1500 Nonpublic School Programs	17,405
<b>Total Instruction</b>	<b>\$67,493,556</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,124,620
2200 Support Services - Instructional Staff	5,094,911
2300 Support Services - Administration	6,354,735
2400 Support Services - Pupil Health	1,131,923
2500 Support Services - Business	756,199
2600 Operation and Maintenance of Plant Services	7,528,040
2700 Student Transportation Services	4,746,534
2800 Support Services - Central	1,020,662
2900 Other Support Services	10,000
<b>Total Support Services</b>	<b>\$30,767,624</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,828,936
3300 Community Services	291,889
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,120,825</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	1,310,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,310,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$101,692,005</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	27,390,870
200 Personnel Services - Employee Benefits	16,635,107
300 Purchased Professional and Technical Services	2,105,895
400 Purchased Property Services	103,120
500 Other Purchased Services	2,116,550
600 Supplies	453,895
700 Property	54,695
800 Other Objects	8,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$48,868,132</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,056,999
200 Personnel Services - Employee Benefits	4,385,980
300 Purchased Professional and Technical Services	2,559,500
400 Purchased Property Services	2,000
500 Other Purchased Services	1,750,242
600 Supplies	39,785
700 Property	6,500
800 Other Objects	3,900
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$14,804,906</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	2,075,707
<b>Total Vocational Education</b>	<b>\$2,075,707</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	502,241
200 Personnel Services - Employee Benefits	370,115
300 Purchased Professional and Technical Services	765,000
400 Purchased Property Services	7,250
500 Other Purchased Services	75,500
600 Supplies	7,100
800 Other Objects	200
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,727,406</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
100 Personnel Services - Salaries	7,221
200 Personnel Services - Employee Benefits	3,184
300 Purchased Professional and Technical Services	5,000
600 Supplies	2,000
<b>Total Nonpublic School Programs</b>	<b>\$17,405</b>
<b>Total Instruction</b>	<b>\$67,493,556</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,477,163
200 Personnel Services - Employee Benefits	1,556,977

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	68,000
500 Other Purchased Services	2,810
600 Supplies	15,650
800 Other Objects	4,020
<b>Total Support Services - Students</b>	<b>\$4,124,620</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	2,108,692
200 Personnel Services - Employee Benefits	1,761,163
300 Purchased Professional and Technical Services	233,525
400 Purchased Property Services	32,100
500 Other Purchased Services	30,475
600 Supplies	334,406
700 Property	551,350
800 Other Objects	43,200
<b>Total Support Services - Instructional Staff</b>	<b>\$5,094,911</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	3,528,988
200 Personnel Services - Employee Benefits	2,273,097
300 Purchased Professional and Technical Services	296,000
400 Purchased Property Services	22,400
500 Other Purchased Services	66,600
600 Supplies	105,850
700 Property	10,000
800 Other Objects	51,800
<b>Total Support Services - Administration</b>	<b>\$6,354,735</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	541,781
200 Personnel Services - Employee Benefits	375,277
300 Purchased Professional and Technical Services	195,250
400 Purchased Property Services	850
500 Other Purchased Services	400
600 Supplies	15,990
700 Property	2,085
800 Other Objects	290
<b>Total Support Services - Pupil Health</b>	<b>\$1,131,923</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	403,815
200 Personnel Services - Employee Benefits	274,484
300 Purchased Professional and Technical Services	2,400
500 Other Purchased Services	12,500
600 Supplies	16,000
700 Property	5,000
800 Other Objects	42,000
<b>Total Support Services - Business</b>	<b>\$756,199</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	

2023-2024 Final General Fund Budget

LEA : 112671303 Central York SD

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	2,299,746
200 Personnel Services - Employee Benefits	1,636,294
300 Purchased Professional and Technical Services	325,000
400 Purchased Property Services	2,147,000
500 Other Purchased Services	293,000
600 Supplies	823,500
700 Property	1,500
800 Other Objects	2,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$7,528,040</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	71,366
200 Personnel Services - Employee Benefits	45,168
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	4,625,000
<b>Total Student Transportation Services</b>	<b>\$4,746,534</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	321,025
200 Personnel Services - Employee Benefits	261,162
300 Purchased Professional and Technical Services	415,475
500 Other Purchased Services	6,500
600 Supplies	10,300
700 Property	2,200
800 Other Objects	4,000
<b>Total Support Services - Central</b>	<b>\$1,020,662</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	10,000
<b>Total Other Support Services</b>	<b>\$10,000</b>
<b>Total Support Services</b>	<b>\$30,767,624</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	796,935
200 Personnel Services - Employee Benefits	382,606
300 Purchased Professional and Technical Services	143,850
400 Purchased Property Services	45,500
500 Other Purchased Services	170,360
600 Supplies	169,640
700 Property	55,075
800 Other Objects	64,970
<b>Total Student Activities</b>	<b>\$1,828,936</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	165,445
200 Personnel Services - Employee Benefits	83,444
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	1,000



<u>Description</u>	<u>Amount</u>
600 Supplies	21,250
700 Property	15,000
800 Other Objects	750
<b>Total Community Services</b>	<b>\$291,889</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,120,825</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	1,310,000
<b>Total Interfund Transfers - Out</b>	<b>\$1,310,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,310,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$101,692,005</b>

**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	3,400,000	6,700,000
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	1,000,000	1,000,000
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>\$4,400,000</b>	<b>\$7,700,000</b>

**Long-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

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

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$4,400,000** **\$7,700,000**

**Long-Term Indebtedness**

**06/30/2023 Estimate**

**06/30/2024 Projection**

<b>General Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	1,600,000	1,650,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	24,500,000	25,000,000
0599 Other Noncurrent Liabilities	144,000,000	144,500,000
<b>Total General Fund</b>	<b>\$170,100,000</b>	<b>\$171,150,000</b>

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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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

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

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

**Capital Reserve Fund - \$ 1431**

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

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

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

**Food Service / Cafeteria Operations Fund**

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

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

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

**Total Child Care Operations Fund**

**Other Enterprise Funds**

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

**Total Other Enterprise Funds**

**Internal Service Fund**

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

**Total Internal Service Fund**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

**Private Purpose Trust Fund**

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

**Total Private Purpose Trust Fund**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

**Total Permanent Fund**

<b>Total Long-Term Indebtedness</b>	<b>\$170,100,000</b>	<b>\$171,150,000</b>
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**Short-Term Payables**

**06/30/2023 Estimate**

**06/30/2024 Projection**

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

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$170,100,000</b>	<b>\$171,150,000</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	168,168	41,039
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>\$168,168</b>	<b>\$41,039</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>\$168,168</b>	<b>\$41,039</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	103,474	24,271
200 Personnel Services - Employee Benefits	50,268	11,792
300 Purchased Professional and Technical Services	720	169
400 Purchased Property Services		
500 Other Purchased Services	423	1,690
600 Supplies	1,924	452
700 Property		
800 Other Objects	11,359	2,665
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$168,168</b>	<b>\$41,039</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>\$168,168</b>	<b>\$41,039</b>
<b>TOTAL EXPENDITURES</b>	<b>\$168,168</b>	<b>\$41,039</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	5,444,399
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,712,588</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,712,588</b>
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