FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required	**Date** 6/8/22
Secretary of the Board - Original Signature Required	**Date** 6/8/22
Chief School Administrator - Original Signature Required	**Date** 6/8/22
Tamera Stouffer **Contact Person**	(717)709-4026 Extn : **Telephone** **Extension**
tamera.stouffer@casdonline.org **Email Address**	

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Chambersburg Area SD	Franklin	112281302

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 [x]

No [ ]

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	$175988026
Ending Unassigned Fund Balance	$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE
	6/8/22

DUE DATE: AUGUST 15, 2022

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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 :	County :	AUN Number :
Chambersburg Area SD	Franklin	112281302

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
	6/8/2022

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

Val Number	Description	Justification
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: $1,018,293.97 C x 2%: $249,773.08	CASD adds Act 1 Earned Income Tax revenue collected in excess of prior fiscal years' budgets to the sum of the upcoming fiscal year's Act 1 Earned Income Tax revenue and Sttae Property Tax reduction Allocation.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Amount budgeted is to accommodate increased student enrollments needs, special education placement costs, and other unforeseen budgetary requirements.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	CASD is required to return a % of Act 1 Income Tax Revenue in excess of the budget to homeowners in future years. This amount becomes a Committed Fund Balance.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance will suport property tax assessment appeals and anticipated increases in several divisions of the school district.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	264,068	
0820 Restricted Fund Balance	2,428,760	
0830 Committed Fund Balance	3,915,177	
0840 Assigned Fund Balance	19,768,649	
0850 Unassigned Fund Balance		
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$23,683,826**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	100,178,363	
7000 Revenue from State Sources	48,790,093	
8000 Revenue from Federal Sources	22,019,570	
9000 Other Financing Sources	5,000,000	
Total Estimated Revenues And Other Financing Sources		**$175,988,026**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$199,671,852**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	75,738,630
6112 Interim Real Estate Taxes	250,000
6113 Public Utility Realty Taxes	85,000
6114 Payments in Lieu of Current Taxes - State / Local	114,500
6130 Current Taxpayer Relief Taxes - Proportional Assessments	10,791,667
6140 Current Act 511 Taxes - Flat Rate Assessments	250,000
6150 Current Act 511 Taxes - Proportional Assessments	9,208,333
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,500,000
6500 Earnings on Investments	32,400
6700 Revenues from LEA Activities	95,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,700,000
6910 Rentals	100,000
6940 Tuition from Patrons	260,000
6990 Refunds and Other Miscellaneous Revenue	52,833
REVENUE FROM LOCAL SOURCES	**$100,178,363**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	21,992,551
7112 Basic Education Funding-Social Security	2,421,000
7160 Tuition for Orphans Subsidy	125,000
7271 Special Education funds for School-Aged Pupils	4,552,000
7292 Pre-K Counts	1,417,500
7311 Pupil Transportation Subsidy	3,400,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	808,740
7330 Health Services (Medical, Dental, Nurse, Act 25)	194,000
7340 State Property Tax Reduction Allocation	1,696,987
7505 Ready to Learn Block Grant	1,128,079
7820 State Share of Retirement Contributions	11,054,236
REVENUE FROM STATE SOURCES	**$48,790,093**
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	430,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	3,110,143
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	417,533
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	272,648
8517 NCLB, Title IV - 21St Century Schools	175,796

	Amount
REVENUE FROM FEDERAL SOURCES	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	4,776,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	12,372,450
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	400,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	65,000
REVENUE FROM FEDERAL SOURCES	**$22,019,570**
OTHER FINANCING SOURCES	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	5,000,000
OTHER FINANCING SOURCES	**$5,000,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**175,988,026**

AUN: 112281302 Chambersburg Area SD

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

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Act 1 Index (current): 4.5%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$75,738,630**
Amount of Tax Relief for Homestead Exclusions	**$12,488,654**
Total Approx. Tax Revenue:	**$88,227,284**
Approx. Tax Levy for Tax Rate Calculation:	**$91,383,060**

		Franklin	**Total**
	2021-22 Data		
	a. Assessed Value	$740,500,000	$740,500,000
	b. Real Estate Mills	118.9296	
I.	**2022-23 Data**		
	c. 2020 STEB Market Value	$5,250,137,746	$5,250,137,746
	d. Assessed Value	$746,000,000	$746,000,000
	e. Assessed Value of New Constr/ Renov	$0	$0
	2021-22 Calculations		
	f. 2021-22 Tax Levy	$88,067,369	$88,067,369
	(a * b)		
	2022-23 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2021-22 Tax Levy	$88,067,369	$88,067,369
	(f Total * g)		
	i. Base Mills Subject to Index	118.9296	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
	k. Tax Levy Needed	$91,383,060	$91,383,060
	(Approx. Tax Levy * g)		
	l. 2022-23 Real Estate Tax Rate	**122.4974**	
	(k / d * 1000)		
III.	m. Tax Levy Generated by Mills	$91,383,060	$91,383,060
	(l / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		$78,894,406
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		$75,738,630
	(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$75,738,630**
Amount of Tax Relief for Homestead Exclusions	**$12,488,654**
Total Approx. Tax Revenue:	**$88,227,284**
Approx. Tax Levy for Tax Rate Calculation:	**$91,383,060**

		Franklin	**Total**
	Index Maximums		
	p. Maximum Mills Based On Index	124.2814	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	$92,713,924	$92,713,924
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If l > p Then No)		
	t. Tax Levy In Excess of Index	$0	$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	$0	$0
	(t * Est. Pct. Collection)		

	Information Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	$6,102.00	
V.	Number of Homestead/Farmstead Properties	18070	18070
	Median Assessed Value of Homestead Properties		$21,200

Act 1 Index (current): 4.5%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$75,738,630**
Amount of Tax Relief for Homestead Exclusions	**$12,488,654**
Total Approx. Tax Revenue:	**$88,227,284**
Approx. Tax Levy for Tax Rate Calculation:	**$91,383,060**

	Franklin		**Total**
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	$10,791,667	Lowering RE Tax Rate $0	$10,791,667
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,696,987	Lowering RE Tax Rate $0	$1,696,987
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0		$0
Amount of Tax Relief from State/Local Sources			**$12,488,654**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Franklin	746,000,000	122.4974	91,383,060						96.00000%		
Totals:	**746,000,000**		**91,383,060**	-	12,488,654	=	78,894,406	X	96.00000%	=	75,738,630

		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6130	Current Taxpayer Relief Taxes– Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6131	Current Act 1 Earned Income Taxes	0.700%	0.000%	10,791,667	10,791,667
	Total Current Taxpayer Relief Taxes– Proportional Assessments			**10,791,667**	**10,791,667**
6140	Current Act 511 Taxes– Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$0.00	$0.00	0	0
6142	Current Act 511 Occupation Taxes– Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$5.00	$0.00	250,000	250,000
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes– Flat Rate Assessments			**250,000**	**250,000**
6150	Current Act 511 Taxes– Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	7,708,333	7,708,333
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,500,000	1,500,000
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			**9,208,333**	**9,208,333**
	Total Act 511, Current Taxes				**9,458,333**
		Act 511 Tax Limit	**-->**	**5,250,137,746 X**	**12**	**63,001,653**
				Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2021-22 (Rebalanced)	Tax Rate Charged in: 2022-23	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2021-22 (Rebalanced)	Additional Tax Rate Charged in: 2022-23	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Franklin	118.9296	122.4974	3.00%	Yes	4.5%				
	Current Taxpayer Relief Taxes– Proportional Assessments									
6131	Current Act 1 Earned Income Taxes	0.700%	0.700%	0.00%	Yes	4.5%				
	Current Act 511 Taxes– Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	4.5%				
	Current Act 511 Taxes– Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	72,734,614
1200 Special Programs - Elementary / Secondary	22,493,676
1300 Vocational Education	2,438,081
1400 Other Instructional Programs - Elementary / Secondary	2,436,511
1500 Nonpublic School Programs	39,072
1800 Pre-Kindergarten	1,419,500
Total Instruction	**$101,561,454**
2000 Support Services	
2100 Support Services - Students	5,526,172
2200 Support Services - Instructional Staff	4,090,390
2300 Support Services - Administration	8,959,891
2400 Support Services - Pupil Health	2,706,122
2500 Support Services - Business	1,054,528
2600 Operation and Maintenance of Plant Services	10,744,818
2700 Student Transportation Services	7,426,118
2800 Support Services - Central	3,151,301
2900 Other Support Services	15,645
Total Support Services	**$43,674,985**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,979,467
3300 Community Services	288,549
Total Operation of Non-Instructional Services	**$2,268,016**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	12,995,489
Total Facilities Acquisition, Construction and Improvement Services	**$12,995,489**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,488,082
5900 Budgetary Reserve	5,000,000
Total Other Expenditures and Financing Uses	**$15,488,082**
Total Estimated Expenditures and Other Financing Uses	**$175,988,026**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	37,768,064
200 Personnel Services - Employee Benefits	26,275,260
300 Purchased Professional and Technical Services	1,816,242
400 Purchased Property Services	1,154,393
500 Other Purchased Services	3,990,840
600 Supplies	1,700,506
700 Property	9,752
800 Other Objects	19,557
Total Regular Programs - Elementary / Secondary	**$72,734,614**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,195,047
200 Personnel Services - Employee Benefits	6,065,279
300 Purchased Professional and Technical Services	4,725,827
400 Purchased Property Services	21,346
500 Other Purchased Services	3,436,382
600 Supplies	45,353
800 Other Objects	4,442
Total Special Programs - Elementary / Secondary	**$22,493,676**
1300 Vocational Education	
500 Other Purchased Services	2,438,081
Total Vocational Education	**$2,438,081**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	818,165
200 Personnel Services - Employee Benefits	619,738
300 Purchased Professional and Technical Services	548,108
500 Other Purchased Services	447,500
600 Supplies	3,000
Total Other Instructional Programs - Elementary / Secondary	**$2,436,511**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	39,072
Total Nonpublic School Programs	**$39,072**
1800 Pre-Kindergarten	
600 Supplies	2,000
800 Other Objects	1,417,500
Total Pre-Kindergarten	**$1,419,500**
Total Instruction	**$101,561,454**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	3,171,460
200 Personnel Services - Employee Benefits	2,063,599
300 Purchased Professional and Technical Services	214,278

Description	Amount
400 Purchased Property Services	3,051
500 Other Purchased Services	14,184
600 Supplies	52,375
800 Other Objects	7,225
Total Support Services - Students	**$5,526,172**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,888,018
200 Personnel Services - Employee Benefits	1,827,250
300 Purchased Professional and Technical Services	178,398
400 Purchased Property Services	3,969
500 Other Purchased Services	22,853
600 Supplies	163,574
800 Other Objects	6,328
Total Support Services - Instructional Staff	**$4,090,390**
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,260,143
200 Personnel Services - Employee Benefits	2,924,365
300 Purchased Professional and Technical Services	1,064,219
400 Purchased Property Services	314,854
500 Other Purchased Services	191,042
600 Supplies	164,133
800 Other Objects	41,135
Total Support Services - Administration	**$8,959,891**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,229,974
200 Personnel Services - Employee Benefits	876,818
300 Purchased Professional and Technical Services	570,280
400 Purchased Property Services	5,000
500 Other Purchased Services	7,300
600 Supplies	16,750
Total Support Services - Pupil Health	**$2,706,122**
2500 Support Services - Business	
100 Personnel Services - Salaries	515,726
200 Personnel Services - Employee Benefits	398,793
300 Purchased Professional and Technical Services	34,800
400 Purchased Property Services	15,878
500 Other Purchased Services	15,600
600 Supplies	70,731
800 Other Objects	3,000
Total Support Services - Business	**$1,054,528**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,950,111
200 Personnel Services - Employee Benefits	2,715,033
300 Purchased Professional and Technical Services	146,500
400 Purchased Property Services	1,005,949

Description	Amount
500 Other Purchased Services	333,400
600 Supplies	2,401,625
700 Property	190,000
800 Other Objects	2,200
Total Operation and Maintenance of Plant Services	**$10,744,818**
2700 Student Transportation Services	
100 Personnel Services - Salaries	519,190
200 Personnel Services - Employee Benefits	505,836
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	107,002
500 Other Purchased Services	6,021,078
600 Supplies	257,012
800 Other Objects	2,000
Total Student Transportation Services	**$7,426,118**
2800 Support Services - Central	
100 Personnel Services - Salaries	1,396,701
200 Personnel Services - Employee Benefits	1,026,142
300 Purchased Professional and Technical Services	63,546
400 Purchased Property Services	97,295
500 Other Purchased Services	288,144
600 Supplies	271,984
800 Other Objects	7,489
Total Support Services - Central	**$3,151,301**
2900 Other Support Services	
500 Other Purchased Services	15,645
Total Other Support Services	**$15,645**
Total Support Services	**$43,674,985**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	943,102
200 Personnel Services - Employee Benefits	407,096
300 Purchased Professional and Technical Services	241,454
400 Purchased Property Services	92,000
500 Other Purchased Services	192,300
600 Supplies	99,650
800 Other Objects	3,865
Total Student Activities	**$1,979,467**
3300 Community Services	
100 Personnel Services - Salaries	159,209
200 Personnel Services - Employee Benefits	98,840
600 Supplies	30,500
Total Community Services	**$288,549**
Total Operation of Non-Instructional Services	**$2,268,016**

Description	Amount
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	12,995,489
Total Facilities Acquisition, Construction and Improvement Services	**$12,995,489**
Total Facilities Acquisition, Construction and Improvement Services	**$12,995,489**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4,213,082
900 Other Uses of Funds	6,275,000
Total Debt Service / Other Expenditures and Financing Uses	**$10,488,082**
5900 Budgetary Reserve	
800 Other Objects	5,000,000
Total Budgetary Reserve	**$5,000,000**
Total Other Expenditures and Financing Uses	**$15,488,082**
TOTAL EXPENDITURES	**$175,988,026**

Cash and Short-Term Investments	06/30/2022 Estimate	06/30/2023 Projection
General Fund	22,421,582	25,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	95,000	120,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	3,046,555	6,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	600,000	600,000
Child Care Operations Fund		
Other Enterprise Funds	21,220	30,000
Internal Service Fund	4,370,557	2,000,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$30,554,914**	**$33,750,000**

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	**$30,554,914**	**$33,750,000**

Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection
General Fund		
0510 Bonds Payable	130,560,469	132,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,900,000	1,860,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,560,000	3,560,000
0599 Other Noncurrent Liabilities	15,800,000	15,800,000
Total General Fund	**$151,820,469**	**$153,220,000**
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	42,000	62,060
0550 Authority Lease Obligations		

Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection
0560 Other Post-Employment Benefits (OPEB)	325,000	325,000
0599 Other Noncurrent Liabilities	5,510,000	5,510,000
Total Food Service / Cafeteria Operations Fund	**$5,877,000**	**$5,897,060**
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		

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 Permanent Fund		
Total Long-Term Indebtedness	**$157,697,469**	**$159,117,060**

Short-Term Payables	06/30/2022 Estimate	06/30/2023 Projection
General Fund	14,100,000	1,400,000
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		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	120,000	120,000
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	**$14,220,000**	**$1,520,000**
TOTAL INDEBTEDNESS	**$171,917,469**	**$160,637,060**

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	81,400	52,500
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		
Total Instruction	**$81,400**	**$52,500**
2000 Support Services		
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		
Total Support Services		
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	**$81,400**	**$52,500**

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
100 Personnel Services - Salaries	45,000	28,900
200 Personnel Services - Employee Benefits	31,900	20,400
300 Purchased Professional and Technical Services	4,000	2,600
400 Purchased Property Services		
500 Other Purchased Services	100	400
600 Supplies	400	200
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	**$81,400**	**$52,500**
1200 Special Programs - Elementary / Secondary		
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 Special Programs - Elementary / Secondary		
1300 Vocational Education		
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 Other Instructional Programs - Elementary / Secondary		
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 Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

Description	Nonspecial Education	Special Education
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 Adult Education Programs		
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 Higher Education Programs for Secondary Students		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
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	**$81,400**	**$52,500**
TOTAL EXPENDITURES	**$81,400**	**$52,500**

	Nonspecial Education	Special Education
7000 Revenue from State Sources		
Total Revenue from State Sources	**$9,620**	**$6,200**
TOTAL REVENUES	**$9,620**	**$6,200**

	Nonspecial Education	Special Education
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	1,720	1,100
7820 State Share of Retirement Contributions	7,900	5,100
Total Revenue from State Sources	**$9,620**	**$6,200**
TOTAL REVENUES	**$9,620**	**$6,200**

Account Description	Amounts
0810 Nonspendable Fund Balance	264,068
0820 Restricted Fund Balance	2,428,760
0830 Committed Fund Balance	3,000,000
0840 Assigned Fund Balance	20,683,826
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$23,683,826**
5900 Budgetary Reserve	**5,000,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$31,376,654**