LEA Name : Central York SD | Class : 2 | AUN Number : 112671303 | County : York

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2021

President of the Board - Original Signature Required — Date: 06-30-2021

Secretary of the Board - Original Signature Required — Date: 06-30-21

Chief School Administrator - Original Signature Required — Date: 6/30/21

Kim A Ansell
Contact Person

(717)846-6789 Extn :1209
Telephone Extension

kansell@cysd.k12.pa.us
Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2021-2022 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Central York SD	York	112671303

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to $11,999,999	12.0%
Between $12,000,000 and $12,999,999	11.5%
Between $13,000,000 and $13,999,999	11.0%
Between $14,000,000 and $14,999,999	10.5%
Between $15,000,000 and $15,999,999	10.0%
Between $16,000,000 and $16,999,999	9.5%
Between $17,000,000 and $17,999,999	9.0%
Between $18,000,000 and $18,999,999	8.5%
Greater Than or Equal to $19,000,000	8.0%

Did you raise property taxes in SY 2021-2022 (compared to 2020-2021)?	Yes	
	No	X

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

Total Budgeted Expenditures	$99802768
Ending Unassigned Fund Balance	$4405805
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.41%

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
Michael Fahnestock	6/30/21

DUE DATE: AUGUST 15, 2021

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

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Central York SD	York	112671303

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
	6-30-21

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

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Val Number	Description	Justification
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Protection against major taxable properties electing to pay as delinquent, cash flow protection to avoid borrowing money, self insurance liability exposure could exceed budget amount, assessment appeals could all require a portion of the unassigned FB.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance for future PSERS costs and uniforms.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,268,189	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	4,405,805	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$5,673,994**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	69,351,943	
7000 Revenue from State Sources	25,120,563	
8000 Revenue from Federal Sources	5,330,262	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$99,802,768**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$105,476,762**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	58,246,143
6112 Interim Real Estate Taxes	465,000
6113 Public Utility Realty Taxes	60,000
6114 Payments in Lieu of Current Taxes - State / Local	500,000
6150 Current Act 511 Taxes - Proportional Assessments	6,750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,300,000
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	93,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	700,000
6910 Rentals	40,000
6940 Tuition from Patrons	730,000
6990 Refunds and Other Miscellaneous Revenue	167,000
REVENUE FROM LOCAL SOURCES	**$69,351,943**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,942,786
7160 Tuition for Orphans Subsidy	300,000
7271 Special Education funds for School-Aged Pupils	2,223,427
7311 Pupil Transportation Subsidy	1,300,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	200,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,100,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	110,000
7340 State Property Tax Reduction Allocation	1,076,543
7505 Ready to Learn Block Grant	581,460
7810 State Share of Social Security and Medicare Taxes	1,632,728
7820 State Share of Retirement Contributions	7,653,619
REVENUE FROM STATE SOURCES	**$25,120,563**
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	645,553
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	141,742
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	24,950
8517 NCLB, Title IV - 21St Century Schools	54,147
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	4,463,870
REVENUE FROM FEDERAL SOURCES	**$5,330,262**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**99,802,768**

Act 1 Index (current): 3.8%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$58,246,143**
Amount of Tax Relief for Homestead Exclusions	**$1,076,543**
Total Approx. Tax Revenue:	**$59,322,686**
Approx. Tax Levy for Tax Rate Calculation:	**$61,124,113**

		York	Total
	2020-21 Data		
	a. Assessed Value	$2,952,975,304	$2,952,975,304
	b. Real Estate Mills	20.3300	
I.	**2021-22 Data**		
	c. 2019 STEB Market Value	$3,159,244,082	$3,159,244,082
	d. Assessed Value	$3,006,596,825	$3,006,596,825
	e. Assessed Value of New Constr/ Renov	$0	$0
	2020-21 Calculations		
	f. 2020-21 Tax Levy (a * b)	$60,033,988	$60,033,988
	2021-22 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2020-21 Tax Levy (f Total * g)	$60,033,988	$60,033,988
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	20.3300	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$61,124,113	$61,124,113
	l. 2021-22 Real Estate Tax Rate (k / d * 1000)	**20.3300**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$61,124,113	$61,124,113
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$60,047,570
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$58,246,143

Act 1 Index (current): 3.8%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$58,246,143**
Amount of Tax Relief for Homestead Exclusions	**$1,076,543**
Total Approx. Tax Revenue:	**$59,322,686**
Approx. Tax Levy for Tax Rate Calculation:	**$61,124,113**

		York	Total
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	21.1025	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$63,446,709	$63,446,709
	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		
	Assessed Value Exclusion per Homestead	$5,758.00	
V.	Number of Homestead/Farmstead Properties	9196	9196
	Median Assessed Value of Homestead Properties		$148,520

Act 1 Index (current): 3.8%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$58,246,143**
Amount of Tax Relief for Homestead Exclusions	**$1,076,543**
Total Approx. Tax Revenue:	**$59,322,686**
Approx. Tax Levy for Tax Rate Calculation:	**$61,124,113**

	York			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,076,543	Lowering RE Tax Rate	$0	$1,076,543
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$1,076,543**

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
York	3,006,596,825	20.3300	61,124,113					97.00000%		
Totals:	**3,006,596,825**		**61,124,113**	- 1,076,543	=	60,047,570	X	97.00000%	=	58,246,143

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
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	$0.00	$0.00	0	0
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			**0**	**0**
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%	5,900,000	5,900,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	850,000	850,000
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			**6,750,000**	**6,750,000**
	Total Act 511, Current Taxes				**6,750,000**
		Act 511 Tax Limit -->	**3,159,244,082 X**	**12**	**37,910,929**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2020-21 (Rebalanced)	Tax Rate Charged in: 2021-22	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2020-21 (Rebalanced)	Additional Tax Rate Charged in: 2021-22	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	York	20.3300	20.3300	0.00%	Yes	3.8%				
	Current Act 511 Taxes– Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	46,294,860
1200 Special Programs - Elementary / Secondary	12,098,784
1300 Vocational Education	1,182,000
1400 Other Instructional Programs - Elementary / Secondary	1,551,725
1600 Adult Education Programs	23,478
Total Instruction	**$61,150,847**
2000 Support Services	
2100 Support Services - Students	3,882,173
2200 Support Services - Instructional Staff	4,861,169
2300 Support Services - Administration	6,188,533
2400 Support Services - Pupil Health	1,162,946
2500 Support Services - Business	738,669
2600 Operation and Maintenance of Plant Services	6,527,228
2700 Student Transportation Services	4,086,215
2800 Support Services - Central	1,033,910
2900 Other Support Services	30,000
Total Support Services	**$28,510,843**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,636,499
3300 Community Services	278,432
Total Operation of Non-Instructional Services	**$1,914,931**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,000,000
5200 Interfund Transfers - Out	226,147
Total Other Expenditures and Financing Uses	**$8,226,147**
Total Estimated Expenditures and Other Financing Uses	**$99,802,768**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	26,347,931
200 Personnel Services - Employee Benefits	16,157,546
300 Purchased Professional and Technical Services	1,508,310
400 Purchased Property Services	100,450
500 Other Purchased Services	1,705,780
600 Supplies	417,991
700 Property	47,401
800 Other Objects	9,451
Total Regular Programs - Elementary / Secondary	**$46,294,860**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,620,790
200 Personnel Services - Employee Benefits	3,866,919
300 Purchased Professional and Technical Services	1,557,500
400 Purchased Property Services	2,000
500 Other Purchased Services	986,500
600 Supplies	58,125
700 Property	3,550
800 Other Objects	3,400
Total Special Programs - Elementary / Secondary	**$12,098,784**
1300 Vocational Education	
300 Purchased Professional and Technical Services	52,000
500 Other Purchased Services	1,130,000
Total Vocational Education	**$1,182,000**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	461,068
200 Personnel Services - Employee Benefits	319,107
300 Purchased Professional and Technical Services	743,000
400 Purchased Property Services	7,250
500 Other Purchased Services	15,000
600 Supplies	6,100
800 Other Objects	200
Total Other Instructional Programs - Elementary / Secondary	**$1,551,725**
1600 Adult Education Programs	
100 Personnel Services - Salaries	6,612
200 Personnel Services - Employee Benefits	2,866
300 Purchased Professional and Technical Services	10,000
600 Supplies	4,000
Total Adult Education Programs	**$23,478**
Total Instruction	**$61,150,847**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,268,409

Description	Amount
200 Personnel Services - Employee Benefits	1,461,159
300 Purchased Professional and Technical Services	130,000
500 Other Purchased Services	2,810
600 Supplies	15,950
800 Other Objects	3,845
Total Support Services - Students	**$3,882,173**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,072,653
200 Personnel Services - Employee Benefits	1,750,075
300 Purchased Professional and Technical Services	156,995
400 Purchased Property Services	41,600
500 Other Purchased Services	34,900
600 Supplies	203,871
700 Property	568,150
800 Other Objects	32,925
Total Support Services - Instructional Staff	**$4,861,169**
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,429,861
200 Personnel Services - Employee Benefits	2,179,314
300 Purchased Professional and Technical Services	310,000
400 Purchased Property Services	28,600
500 Other Purchased Services	91,708
600 Supplies	79,700
700 Property	7,250
800 Other Objects	62,100
Total Support Services - Administration	**$6,188,533**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	518,976
200 Personnel Services - Employee Benefits	359,295
300 Purchased Professional and Technical Services	264,450
400 Purchased Property Services	850
500 Other Purchased Services	300
600 Supplies	15,700
700 Property	3,085
800 Other Objects	290
Total Support Services - Pupil Health	**$1,162,946**
2500 Support Services - Business	
100 Personnel Services - Salaries	406,450
200 Personnel Services - Employee Benefits	249,719
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	2,500
500 Other Purchased Services	19,500
600 Supplies	4,000
700 Property	5,000
800 Other Objects	47,500

Description	Amount
Total Support Services - Business	**$738,669**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,052,263
200 Personnel Services - Employee Benefits	1,375,465
300 Purchased Professional and Technical Services	279,000
400 Purchased Property Services	1,752,000
500 Other Purchased Services	281,000
600 Supplies	696,000
700 Property	87,500
800 Other Objects	4,000
Total Operation and Maintenance of Plant Services	**$6,527,228**
2700 Student Transportation Services	
100 Personnel Services - Salaries	65,822
200 Personnel Services - Employee Benefits	40,393
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	3,975,000
Total Student Transportation Services	**$4,086,215**
2800 Support Services - Central	
100 Personnel Services - Salaries	342,130
200 Personnel Services - Employee Benefits	329,530
300 Purchased Professional and Technical Services	337,700
500 Other Purchased Services	10,000
600 Supplies	8,000
700 Property	2,200
800 Other Objects	4,350
Total Support Services - Central	**$1,033,910**
2900 Other Support Services	
500 Other Purchased Services	30,000
Total Other Support Services	**$30,000**
Total Support Services	**$28,510,843**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	747,057
200 Personnel Services - Employee Benefits	349,737
300 Purchased Professional and Technical Services	141,050
400 Purchased Property Services	45,500
500 Other Purchased Services	151,500
600 Supplies	105,500
700 Property	39,200
800 Other Objects	56,955
Total Student Activities	**$1,636,499**
3300 Community Services	
100 Personnel Services - Salaries	155,947
200 Personnel Services - Employee Benefits	76,685

Description	Amount
300 Purchased Professional and Technical Services	5,500
500 Other Purchased Services	300
600 Supplies	21,200
700 Property	15,000
800 Other Objects	3,800
Total Community Services	**$278,432**
Total Operation of Non-Instructional Services	**$1,914,931**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,200,000
900 Other Uses of Funds	5,800,000
Total Debt Service / Other Expenditures and Financing Uses	**$8,000,000**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	226,147
Total Interfund Transfers - Out	**$226,147**
Total Other Expenditures and Financing Uses	**$8,226,147**
TOTAL EXPENDITURES	**$99,802,768**

Cash and Short-Term Investments	**06/30/2021 Estimate**	**06/30/2022 Projection**
General Fund	4,000,000	4,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,500,000	1,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$5,500,000**	**$5,500,000**

Long-Term Investments	**06/30/2021 Estimate**	**06/30/2022 Projection**
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments	06/30/2021 Estimate	06/30/2022 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$5,500,000**	**$5,500,000**

Long-Term Indebtedness	**06/30/2021 Estimate**	**06/30/2022 Projection**
General Fund		
0510 Bonds Payable	13,525,000	6,625,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,850,000	1,900,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	18,000,000	18,500,000
0599 Other Noncurrent Liabilities	135,700,000	135,900,000
Total General Fund	**$169,075,000**	**$162,925,000**
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	06/30/2021 Estimate	06/30/2022 Projection
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness	**06/30/2021 Estimate**	**06/30/2022 Projection**
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	**$169,075,000**	**$162,925,000**

Short-Term Payables	**06/30/2021 Estimate**	**06/30/2022 Projection**
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	**$169,075,000**	**$162,925,000**

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	177,693	57,522
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	**$177,693**	**$57,522**
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	**$177,693**	**$57,522**

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
100 Personnel Services - Salaries	112,499	35,526
200 Personnel Services - Employee Benefits	50,323	15,891
300 Purchased Professional and Technical Services	760	240
400 Purchased Property Services		
500 Other Purchased Services	383	1,530
600 Supplies	2,488	786
700 Property		
800 Other Objects	11,240	3,549
Total Regular Programs - Elementary / Secondary	**$177,693**	**$57,522**
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	**$177,693**	**$57,522**
TOTAL EXPENDITURES	**$177,693**	**$57,522**

Account	Description	Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	
0830	Committed Fund Balance	1,268,189
0840	Assigned Fund Balance	
0850	Unassigned Fund Balance	4,405,805
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$5,673,994**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$5,673,994**