

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

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



President of the Board - Original Signature Required

Date

6/20/2022



Secretary of the Board - Original Signature Required

Date

6/20/2022



Chief School Administrator - Original Signature Required

Date

6/20/2022

Aaron K McConnell

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Dauphin SD	COUNTY : Dauphin	AUN : 115221402
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

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

Did you raise property taxes in SY 2022-2023 (compared to 2021-2022) ?

Yes

☐

No

☒

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

Total Budgeted Expenditures	\$239021805
Ending Unassigned Fund Balance	\$14301278
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.98%

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 6/20/2022
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DUE DATE: AUGUST 15, 2022

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Central Dauphin SD	County : Dauphin	AUN Number : 115221402
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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.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/9/22
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DUE DATE: **IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

Val Number	Description	Justification
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$1,697,615.00 Function 2800, Object 200: \$2,516,815.00	The Central Dauphin School District budgets its obligation for its retired employees' medical, dental, and vision expenses to the 2830 /218 budgetary account code.
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.	Amount provided for potential shortfalls in revenue and future expenditures related to maintenance and growth. The fund balance provides financial stability and is within the range of budgeted expenditures as suggested in the Manual of Accounting.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The Central Dauphin School District has committed \$2,500,000 for PSERS retirement liabilities and \$3,686,009 for debt service expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The Central Dauphin School District has assigned \$4,000,000 for its OPEB liabilities.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	347,676	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	6,186,009	
0840 Assigned Fund Balance	4,000,000	
0850 Unassigned Fund Balance	14,301,278	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$24,487,287</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	159,388,569	
7000 Revenue from State Sources	55,023,999	
8000 Revenue from Federal Sources	20,188,408	
9000 Other Financing Sources	4,420,829	
Total Estimated Revenues And Other Financing Sources		<u>\$239,021,805</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$263,509,092</u>

LEA : 115221402 Central Dauphin SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	99,895,352
6112 Interim Real Estate Taxes	500,000
6113 Public Utility Realty Taxes	135,000
6114 Payments in Lieu of Current Taxes - State / Local	413,406
6130 Current Taxpayer Relief Taxes - Proportional Assessments	46,585,791
6150 Current Act 511 Taxes - Proportional Assessments	2,657,200
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,270,400
6500 Earnings on Investments	40,861
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,971,603
6910 Rentals	10,528
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	1,050,000
6990 Refunds and Other Miscellaneous Revenue	2,783,428
REVENUE FROM LOCAL SOURCES	\$159,388,569
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	21,161,477
7112 Basic Education Funding-Social Security	3,408,972
7160 Tuition for Orphans Subsidy	276,788
7271 Special Education funds for School-Aged Pupils	6,435,105
7311 Pupil Transportation Subsidy	2,964,920
7312 Nonpublic and Charter School Pupil Transportation Subsidy	627,550
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,039,562
7330 Health Services (Medical, Dental, Nurse, Act 25)	267,283
7340 State Property Tax Reduction Allocation	3,294,089
7505 Ready to Learn Block Grant	1,023,711
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	2,500
7820 State Share of Retirement Contributions	14,522,042
REVENUE FROM STATE SOURCES	\$55,023,999
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,619,388
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	381,865
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	249,168
8517 NCLB, Title IV - 21st Century Schools	175,509

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8742 Governor's Emergency Education Relief Fund (GEER)	1,558,399
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	13,577,677
8751 ARP ESSER Learning Loss	1,254,312
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	347,090
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
REVENUE FROM FEDERAL SOURCES	\$20,188,408
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	249,829
9360 Internal Service Fund Transfers	4,000,000
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	171,000
OTHER FINANCING SOURCES	\$4,420,829
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	239,021,805

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$99,895,352	
Amount of Tax Relief for Homestead Exclusions	<u>\$4,008,523</u>	
Total Approx. Tax Revenue:	\$103,903,875	
Approx. Tax Levy for Tax Rate Calculation:	\$109,938,224	
	Dauphin	Total
2021-22 Data		
a. Assessed Value	\$6,253,116,739	\$6,253,116,739
b. Real Estate Mills	17.4639	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$8,025,315,230	\$8,025,315,230
d. Assessed Value	\$6,295,170,294	\$6,295,170,294
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$109,203,805	\$109,203,805
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$109,203,805	\$109,203,805
(f Total * g)		
i. Base Mills Subject to Index	17.4639	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.30344%	94.30344%
k. Tax Levy Needed	\$109,938,224	\$109,938,224
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	17.4639	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$109,938,224	\$109,938,224
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$105,929,701
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$99,895,352
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$99,895,352	
Amount of Tax Relief for Homestead Exclusions	<u>\$4,008,523</u>	
Total Approx. Tax Revenue:	\$103,903,875	
Approx. Tax Levy for Tax Rate Calculation:	\$109,938,224	
	Dauphin	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.1973	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$114,555,102	\$114,555,102
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$9,089.00	
Number of Homestead/Farmstead Properties	25256	25256
Median Assessed Value of Homestead Properties		\$119,000

Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$99,895,352
Amount of Tax Relief for Homestead Exclusions	<u>\$4,008,523</u>
Total Approx. Tax Revenue:	\$103,903,875
Approx. Tax Levy for Tax Rate Calculation:	\$109,938,224

	Dauphin	Total
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$0	Lowering RE Tax Rate \$0 \$0
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,294,089	Lowering RE Tax Rate \$0 \$3,294,089
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$714,434	\$714,434
Amount of Tax Relief from State/Local Sources		\$4,008,523

CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>		
Dauphin	6,295,170,294	17.4639	109,938,224			94.30344%		
Totals:		6,295,170,294	109,938,224	-	4,008,523	=	105,929,701 X	94.30344% = 99,895,352
				<u>Rate</u>			<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00			0	
6130	<u>Current Taxpayer Relief Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6131	Current Act 1 Earned Income Taxes			1.500%	0.000%	46,585,791	46,585,791	
Total Current Taxpayer Relief Taxes – Proportional Assessments						46,585,791	46,585,791	
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
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	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.000%	0.000%	0	0	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	2,657,200	2,657,200	
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						2,657,200	2,657,200	
Total Act 511, Current Taxes							2,657,200	
Act 511 Tax Limit -->				8,025,315,230	X	12	96,303,783	
				Market Value		Mills	(511 Limit)	

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Dauphin	17.4639	17.4639	0.00%	Yes	4.2%				
	<u>Current Taxpayer Relief Taxes– Proportional Assessments</u>									
6131	Current Act 1 Earned Income Taxes	1.500%	1.500%	0.00%	Yes	4.2%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	101,997,805
1200 Special Programs - Elementary / Secondary	36,993,234
1300 Vocational Education	6,827,639
1400 Other Instructional Programs - Elementary / Secondary	2,052,072
1600 Adult Education Programs	1,017,584
Total Instruction	\$148,888,334
2000 Support Services	
2100 Support Services - Students	7,550,621
2200 Support Services - Instructional Staff	4,137,246
2300 Support Services - Administration	12,360,204
2400 Support Services - Pupil Health	2,765,149
2500 Support Services - Business	1,472,564
2600 Operation and Maintenance of Plant Services	16,247,897
2700 Student Transportation Services	11,860,400
2800 Support Services - Central	6,014,794
2900 Other Support Services	220,300
Total Support Services	\$62,629,175
3000 Operation of Non-Instructional Services	
3200 Student Activities	813,396
3300 Community Services	86,750
Total Operation of Non-Instructional Services	\$900,146
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,931,473
5200 Interfund Transfers - Out	15,672,677
Total Other Expenditures and Financing Uses	\$26,604,150
Total Estimated Expenditures and Other Financing Uses	\$239,021,805

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		51,319,051
200 Personnel Services - Employee Benefits		35,420,828
300 Purchased Professional and Technical Services		2,621,853
400 Purchased Property Services		66,700
500 Other Purchased Services		10,147,625
600 Supplies		1,932,031
700 Property		488,417
800 Other Objects		1,300
Total Regular Programs - Elementary / Secondary		\$101,997,805
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		15,251,457
200 Personnel Services - Employee Benefits		10,830,219
300 Purchased Professional and Technical Services		2,468,891
400 Purchased Property Services		750
500 Other Purchased Services		8,319,335
600 Supplies		120,585
700 Property		997
800 Other Objects		1,000
Total Special Programs - Elementary / Secondary		\$36,993,234
1300 <u>Vocational Education</u>		
500 Other Purchased Services		6,827,639
Total Vocational Education		\$6,827,639
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		840,395
200 Personnel Services - Employee Benefits		436,251
300 Purchased Professional and Technical Services		55,000
500 Other Purchased Services		463,750
600 Supplies		256,676
Total Other Instructional Programs - Elementary / Secondary		\$2,052,072
1600 <u>Adult Education Programs</u>		
500 Other Purchased Services		1,017,584
Total Adult Education Programs		\$1,017,584
Total Instruction		\$148,888,334
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		4,377,234
200 Personnel Services - Employee Benefits		2,759,960
300 Purchased Professional and Technical Services		316,378
500 Other Purchased Services		6,925
600 Supplies		84,974
700 Property		200
800 Other Objects		4,950

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$7,550,621
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,348,101
200 Personnel Services - Employee Benefits	1,291,471
300 Purchased Professional and Technical Services	176,540
400 Purchased Property Services	40,000
500 Other Purchased Services	35,800
600 Supplies	1,216,334
700 Property	25,000
800 Other Objects	4,000
Total Support Services - Instructional Staff	\$4,137,246
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	6,229,036
200 Personnel Services - Employee Benefits	4,195,282
300 Purchased Professional and Technical Services	1,570,424
400 Purchased Property Services	2,500
500 Other Purchased Services	48,400
600 Supplies	198,850
700 Property	84,712
800 Other Objects	31,000
Total Support Services - Administration	\$12,360,204
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,407,463
200 Personnel Services - Employee Benefits	927,912
300 Purchased Professional and Technical Services	411,655
500 Other Purchased Services	1,550
600 Supplies	16,569
Total Support Services - Pupil Health	\$2,765,149
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	751,491
200 Personnel Services - Employee Benefits	547,323
300 Purchased Professional and Technical Services	46,000
400 Purchased Property Services	500
500 Other Purchased Services	116,700
600 Supplies	7,100
800 Other Objects	3,450
Total Support Services - Business	\$1,472,564
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	5,139,971
200 Personnel Services - Employee Benefits	3,662,626
300 Purchased Professional and Technical Services	419,000
400 Purchased Property Services	3,150,000
500 Other Purchased Services	817,600
600 Supplies	2,903,900
700 Property	150,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	4,800
Total Operation and Maintenance of Plant Services	\$16,247,897
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	259,792
200 Personnel Services - Employee Benefits	148,996
400 Purchased Property Services	2,088
500 Other Purchased Services	10,538,733
600 Supplies	908,491
800 Other Objects	2,300
Total Student Transportation Services	\$11,860,400
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,697,615
200 Personnel Services - Employee Benefits	2,516,815
300 Purchased Professional and Technical Services	450,230
400 Purchased Property Services	224,150
500 Other Purchased Services	46,601
600 Supplies	828,783
700 Property	243,500
800 Other Objects	7,100
Total Support Services - Central	\$6,014,794
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	54,858
200 Personnel Services - Employee Benefits	24,089
500 Other Purchased Services	141,353
Total Other Support Services	\$220,300
Total Support Services	\$62,629,175
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	447,000
200 Personnel Services - Employee Benefits	202,936
300 Purchased Professional and Technical Services	6,500
500 Other Purchased Services	142,000
600 Supplies	14,960
Total Student Activities	\$813,396
3300 <u>Community Services</u>	
500 Other Purchased Services	500
600 Supplies	31,500
800 Other Objects	54,750
Total Community Services	\$86,750
Total Operation of Non-Instructional Services	\$900,146
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,689,976

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	6,241,497
Total Debt Service / Other Expenditures and Financing Uses	\$10,931,473
5200 Interfund Transfers - Out	
900 Other Uses of Funds	15,672,677
Total Interfund Transfers - Out	\$15,672,677
Total Other Expenditures and Financing Uses	\$26,604,150
TOTAL EXPENDITURES	\$239,021,805

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	37,500,000	36,500,000
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	6,000,000	1,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	950,000	950,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	20,000,000	16,000,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	250,000	250,000
Permanent Fund		
Total Cash and Short-Term Investments	\$64,700,000	\$55,200,000

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		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$64,700,000	\$55,200,000

Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection
General Fund		
0510 Bonds Payable	118,440,000	112,795,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	4,110,041	4,110,041
0550 Authority Lease Obligations	6,278,305	5,681,808
0560 Other Post-Employment Benefits (OPEB)	31,991,085	31,991,085
0599 Other Noncurrent Liabilities	283,764,000	283,764,000
Total General Fund	\$444,583,431	\$438,341,934
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
Total Permanent Fund			
Total Long-Term Indebtedness	\$444,583,431	\$438,341,934	

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	29,440,900	30,324,000
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	1,500,000	125,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	412,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,000,000	2,100,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	180,000	210,000
Permanent Fund		
Total Short-Term Payables	\$33,520,900	\$33,171,000
TOTAL INDEBTEDNESS	\$478,104,331	\$471,512,934

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary	5,261	1,874
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	352,059	132,389
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$357,320	\$134,263
2000 Support Services		
2100 Support Services - Students	5,569	1,984
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	2,000	
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services	\$7,569	\$1,984
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	\$364,889	\$136,247

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Description	Nonspecial Education	Special Education
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary		
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	3,379	1,204
200 Personnel Services - Employee Benefits	1,882	670
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	\$5,261	\$1,874
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	187,980	86,049
200 Personnel Services - Employee Benefits	105,943	46,340
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	1,250	
600 Supplies	56,886	
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary	\$352,059	\$132,389
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>		<u>Nonspecial Education</u>	<u>Special Education</u>
400	Purchased Property Services		
500	Other Purchased Services		
600	Supplies		
700	Property		
800	Other Objects		
Total Nonpublic School Programs			
1600 <u>Adult Education Programs</u>			
100	Personnel Services - Salaries		
200	Personnel Services - Employee Benefits		
300	Purchased Professional and Technical Services		
400	Purchased Property Services		
500	Other Purchased Services		
600	Supplies		
700	Property		
800	Other Objects		
Total Adult Education Programs			
1700 <u>Higher Education Programs for Secondary Students</u>			
500	Other Purchased Services		
600	Supplies		
Total Higher Education Programs for Secondary Students			
1800 <u>Pre-Kindergarten</u>			
100	Personnel Services - Salaries		
200	Personnel Services - Employee Benefits		
300	Purchased Professional and Technical Services		
400	Purchased Property Services		
500	Other Purchased Services		
600	Supplies		
700	Property		
800	Other Objects		
Total Pre-Kindergarten			
Total Instruction		\$357,320	\$134,263
2000 Support Services			
2100 <u>Support Services - Students</u>			
100	Personnel Services - Salaries	3,387	1,207
200	Personnel Services - Employee Benefits	2,182	777
300	Purchased Professional and Technical Services		
400	Purchased Property Services		
500	Other Purchased Services		
600	Supplies		
700	Property		
800	Other Objects		
Total Support Services - Students		\$5,569	\$1,984
2200 <u>Support Services - Instructional Staff</u>			
100	Personnel Services - Salaries		
200	Personnel Services - Employee Benefits		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Instructional Staff		
2300 <u>Support Services - Administration</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Administration		
2400 <u>Support Services - Pupil Health</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Pupil Health		
2500 <u>Support Services - Business</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Business		
2600 <u>Operation and Maintenance of Plant Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		2,000
600 Supplies		
700 Property		
800 Other Objects		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
Total Operation and Maintenance of Plant Services	\$2,000	
2700 <u>Student Transportation Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Student Transportation Services		
2800 <u>Support Services - Central</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Central		
2900 <u>Other Support Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Support Services		
Total Support Services	\$7,569	\$1,984
TOTAL EXPENDITURES	\$364,889	\$136,247

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$41,783	\$18,979
8000 Revenue from Federal Sources		
Total Revenue from Federal Sources	\$61,709	\$0
TOTAL REVENUES	\$103,492	\$18,979

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	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	7,449	3,384
7820 State Share of Retirement Contributions	34,334	15,595
Total Revenue from State Sources	\$41,783	\$18,979
8000 Revenue from Federal Sources		
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	61,709	0
Total Revenue from Federal Sources	\$61,709	\$0
TOTAL REVENUES	\$103,492	\$18,979

Account Description	Amounts
0810 Nonspendable Fund Balance	347,676
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,186,009
0840 Assigned Fund Balance	4,000,000
0850 Unassigned Fund Balance	14,301,278
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$24,487,287
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$24,834,963