

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2023



President of the Board - Original Signature Required6.20.23

Date

Secretary of the Board - Original Signature Required6/20/23

Date

Chief School Administrator - Original Signature Required20 Jun 2023

DateKelly L Martin

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2023-2024 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central York SD	COUNTY : York	AUN : 112671303
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

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

Did you raise property taxes in SY 2023-2024 (compared to 2022-2023) ?

Yes ☒
No ☐

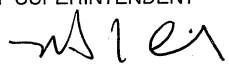
If yes, see information below, taken from the 2023-2024 General Fund Budget.

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

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

Yes ☒
No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 20 Jun 2023
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DUE DATE: AUGUST 15, 2023

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

School District Name : Central York SD	County : York	AUN Number : 112671303
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 6.20.23
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

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

<u>ITEM</u>	<u>AMOUNTS</u>	
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	2,151,633	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,419,822</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	76,864,538	
7000 Revenue from State Sources	27,195,580	
8000 Revenue from Federal Sources	924,653	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$104,984,771</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$108,404,593</u>

LEA : 112671303 Central York SD

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

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

Act 1 Index (current): 5.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$64,825,938	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,347,657</u>	
Total Approx. Tax Revenue:	\$66,173,595	
Approx. Tax Levy for Tax Rate Calculation:	\$68,874,676	
	York	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$3,093,836,182	\$3,093,836,182
b. Real Estate Mills	20.7900	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$3,369,459,388	\$3,369,459,388
d. Assessed Value	\$3,149,276,440	\$3,149,276,440
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$64,320,854	\$64,320,854
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$64,320,854	\$64,320,854
(f Total * g)		
i. Base Mills Subject to Index	20.7900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$68,874,676	\$68,874,676
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	21.8700	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$68,874,676	\$68,874,676
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$67,527,019
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$64,825,938
(n * Est. Pct. Collection)		
<hr/>		

Act 1 Index (current): 5.2%

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

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	21.8710	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$68,877,825	\$68,877,825
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	\$6,816.00	
Number of Homestead/Farmstead Properties	9041	9041
Median Assessed Value of Homestead Properties		\$151,180

Act 1 Index (current): 5.2%

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

	York	Total
<hr/>		
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,347,657	Lowering RE Tax Rate \$0 \$1,347,657
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0
Amount of Tax Relief from State/Local Sources		\$1,347,657

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>Percent Collected</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>					
York	3,149,276,440	21.8700	68,874,676				96.00000%	
Totals:	3,149,276,440		68,874,676	-	1,347,657	=	67,527,019	X 96.00000% = 64,825,938

		<u>Rate</u>		<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>	\$0.00		0	
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<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	0.500%	0.000%	6,600,000	6,600,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,000,000	1,000,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments				7,600,000	7,600,000
Total Act 511, Current Taxes					7,600,000

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

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

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

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

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

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

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	3,400,000	6,700,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,000,000	1,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,400,000	\$7,700,000

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$4,400,000	\$7,700,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	1,600,000	1,650,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	24,500,000	25,000,000
0599 Other Noncurrent Liabilities	144,000,000	144,500,000
Total General Fund	\$170,100,000	\$171,150,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$170,100,000	\$171,150,000

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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	\$170,100,000	\$171,150,000

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	168,168	41,039
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$168,168	\$41,039
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	\$168,168	\$41,039

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	103,474	24,271
200 Personnel Services - Employee Benefits	50,268	11,792
300 Purchased Professional and Technical Services	720	169
400 Purchased Property Services		
500 Other Purchased Services	423	1,690
600 Supplies	1,924	452
700 Property		
800 Other Objects	11,359	2,665
Total Regular Programs - Elementary / Secondary	\$168,168	\$41,039
1200 <u>Special 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 Special Programs - Elementary / Secondary		
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
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	\$168,168	\$41,039
TOTAL EXPENDITURES	\$168,168	\$41,039

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,268,189
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,444,399
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,712,588
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,712,588