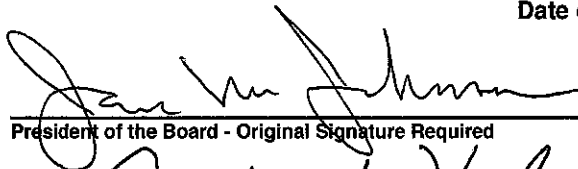


FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2020



President of the Board - Original Signature Required

6/18/2020
Date

Secretary of the Board - Original Signature Required

06-18-20
Date

Chief School Administrator - Original Signature Required

6-18-20
Date

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 2020-2021 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 or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
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 2020-2021 (compared to 2019-2020) ?

Yes

☐

No

☒

If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$95007311
Ending Unassigned Fund Balance	\$3605805
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.8%

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

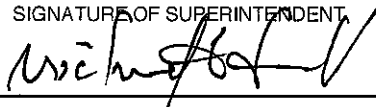
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-18-20
---	-----------------

DUE DATE: AUGUST 15, 2020

Printed 6/18/2020 12:58:30 PM

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2020-2021 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 6/18/2020
---	--------------------------

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 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.

<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	2,068,189
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,865,660
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,933,849</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	68,308,865
7000 Revenue from State Sources	25,142,693
8000 Revenue from Federal Sources	1,295,898
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$94,747,456</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$100,681,305</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	57,198,065
6112 Interim Real Estate Taxes	415,000
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	73,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	700,000
6910 Rentals	115,000
6940 Tuition from Patrons	730,000
6990 Refunds and Other Miscellaneous Revenue	167,000
REVENUE FROM LOCAL SOURCES	\$68,308,865
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	1,066,911
7501 PA Accountability Grants	521,211
7505 Ready to Learn Block Grant	581,460
7810 State Share of Social Security and Medicare Taxes	1,565,875
7820 State Share of Retirement Contributions	7,231,023
REVENUE FROM STATE SOURCES	\$25,142,693
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	637,195
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	101,064
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	22,421
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	535,218
REVENUE FROM FEDERAL SOURCES	\$1,295,898
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	94,747,456

Act 1 Index (current): 3.3%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$57,198,065	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,066,911</u>	
Total Approx. Tax Revenue:		\$58,264,976	
Approx. Tax Levy for Tax Rate Calculation:		\$60,033,988	
		York	Total
<hr/>			
2019-20 Data			
a. Assessed Value		\$2,952,774,535	\$2,952,774,535
b. Real Estate Mills		20.3300	
I. 2020-21 Data			
c. 2018 STEB Market Value		\$3,175,478,286	\$3,175,478,286
d. Assessed Value		\$2,952,975,304	\$2,952,975,304
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
2019-20 Calculations			
f. 2019-20 Tax Levy		\$60,029,906	\$60,029,906
(a * b)			
2020-21 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy		\$60,029,906	\$60,029,906
(f Total * g)			
i. Base Mills Subject to Index		20.3300	
(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		97.00000%	97.00000%
k. Tax Levy Needed		\$60,033,988	\$60,033,988
(Approx. Tax Levy * g)			
I. 2020-21 Real Estate Tax Rate		20.3300	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$60,033,988	\$60,033,988
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$58,967,077
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$57,198,065
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$57,198,065	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,066,911</u>	
Total Approx. Tax Revenue:	\$58,264,976	
Approx. Tax Levy for Tax Rate Calculation:	\$60,033,988	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	21.0008	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$62,014,844	\$62,014,844
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	\$5,692.00	
Number of Homestead/Farmstead Properties	9220	9220
Median Assessed Value of Homestead Properties		\$147,920

Act 1 Index (current): 3.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$57,198,065
Amount of Tax Relief for Homestead Exclusions	<u>\$1,066,911</u>
Total Approx. Tax Revenue:	\$58,264,976
Approx. Tax Levy for Tax Rate Calculation:	\$60,033,988
	York
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,066,911	Lowering RE Tax Rate	\$0	\$1,066,911
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,066,911

2020-2021 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 112671303 Central York SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/23/2020 8:28:39 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
York	2,952,975,304	20.3300	60,033,988			97.00000%	
Totals:	2,952,975,304		60,033,988	- 1,066,911	= 58,967,077	X 97.00000%	= 57,198,065
				<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%	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 -->				3,175,478,286	X	12	38,105,739
				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
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u>									
	York	20.3300	20.3300	0.00%	Yes	3.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				

LEA : 112671303 Central York SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	43,778,728
1200 Special Programs - Elementary / Secondary	11,732,745
1300 Vocational Education	1,160,000
1400 Other Instructional Programs - Elementary / Secondary	1,540,534
1600 Adult Education Programs	23,113
Total Instruction	\$58,235,120
2000 Support Services	
2100 Support Services - Students	3,284,034
2200 Support Services - Instructional Staff	4,720,259
2300 Support Services - Administration	5,923,080
2400 Support Services - Pupil Health	1,101,658
2500 Support Services - Business	727,423
2600 Operation and Maintenance of Plant Services	6,264,393
2700 Student Transportation Services	3,829,090
2800 Support Services - Central	991,254
2900 Other Support Services	60,000
Total Support Services	\$26,901,191
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,594,670
3300 Community Services	276,330
Total Operation of Non-Instructional Services	\$1,871,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,000,000
Total Other Expenditures and Financing Uses	\$8,000,000
Total Estimated Expenditures and Other Financing Uses	\$95,007,311

LEA : 112671303 Central York SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	25,620,331
200 Personnel Services - Employee Benefits	14,759,340
300 Purchased Professional and Technical Services	1,500,680
400 Purchased Property Services	101,350
500 Other Purchased Services	1,307,250
600 Supplies	421,717
700 Property	57,240
800 Other Objects	10,820
Total Regular Programs - Elementary / Secondary	\$43,778,728
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,314,401
200 Personnel Services - Employee Benefits	3,847,707
300 Purchased Professional and Technical Services	1,624,250
400 Purchased Property Services	2,000
500 Other Purchased Services	880,500
600 Supplies	56,937
700 Property	3,550
800 Other Objects	3,400
Total Special Programs - Elementary / Secondary	\$11,732,745
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	1,130,000
Total Vocational Education	\$1,160,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	452,814
200 Personnel Services - Employee Benefits	356,970
300 Purchased Professional and Technical Services	702,200
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	\$1,540,534
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	6,340
200 Personnel Services - Employee Benefits	2,773
300 Purchased Professional and Technical Services	10,000
600 Supplies	4,000
Total Adult Education Programs	\$23,113
Total Instruction	\$58,235,120
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,804,563

LEA : 112671303 Central York SD

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	1,325,812
300	Purchased Professional and Technical Services	130,000
500	Other Purchased Services	2,900
600	Supplies	17,170
800	Other Objects	3,589
Total Support Services - Students		\$3,284,034
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	2,017,276
200	Personnel Services - Employee Benefits	1,615,208
300	Purchased Professional and Technical Services	157,995
400	Purchased Property Services	42,300
500	Other Purchased Services	38,600
600	Supplies	210,575
700	Property	604,260
800	Other Objects	34,045
Total Support Services - Instructional Staff		\$4,720,259
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	3,327,442
200	Personnel Services - Employee Benefits	2,070,588
300	Purchased Professional and Technical Services	240,000
400	Purchased Property Services	29,100
500	Other Purchased Services	101,100
600	Supplies	83,050
700	Property	9,700
800	Other Objects	62,100
Total Support Services - Administration		\$5,923,080
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	474,970
200	Personnel Services - Employee Benefits	341,353
300	Purchased Professional and Technical Services	264,500
400	Purchased Property Services	850
500	Other Purchased Services	300
600	Supplies	15,410
700	Property	3,985
800	Other Objects	290
Total Support Services - Pupil Health		\$1,101,658
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	403,108
200	Personnel Services - Employee Benefits	241,815
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

LEA : 112671303 Central York SD

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<u>Description</u>	<u>Amount</u>
Total Support Services - Business	\$727,423
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,001,892
200 Personnel Services - Employee Benefits	1,341,001
300 Purchased Professional and Technical Services	164,000
400 Purchased Property Services	1,724,000
500 Other Purchased Services	269,000
600 Supplies	673,000
700 Property	87,500
800 Other Objects	4,000
Total Operation and Maintenance of Plant Services	\$6,264,393
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	61,588
200 Personnel Services - Employee Benefits	37,502
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	3,725,000
Total Student Transportation Services	\$3,829,090
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	331,532
200 Personnel Services - Employee Benefits	305,372
300 Purchased Professional and Technical Services	329,300
500 Other Purchased Services	10,500
600 Supplies	8,000
700 Property	2,200
800 Other Objects	4,350
Total Support Services - Central	\$991,254
2900 <u>Other Support Services</u>	
500 Other Purchased Services	60,000
Total Other Support Services	\$60,000
Total Support Services	\$26,901,191
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	741,155
200 Personnel Services - Employee Benefits	350,260
300 Purchased Professional and Technical Services	102,450
400 Purchased Property Services	42,200
500 Other Purchased Services	154,250
600 Supplies	100,450
700 Property	45,050
800 Other Objects	58,855
Total Student Activities	\$1,594,670
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	155,511
200 Personnel Services - Employee Benefits	75,019

LEA : 112671303 Central York SD

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	5,500
500 Other Purchased Services	500
600 Supplies	22,000
700 Property	15,000
800 Other Objects	2,800
Total Community Services	\$276,330
Total Operation of Non-Instructional Services	\$1,871,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
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
Total Other Expenditures and Financing Uses	\$8,000,000
TOTAL EXPENDITURES	\$95,007,311

LEA : 112671303 Central York SD

Cash and Short-Term Investments

	06/30/2020 Estimate	06/30/2021 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

	06/30/2020 Estimate	06/30/2021 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		

LEA : 112671303 Central York SD

<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$5,500,000	\$5,500,000

LEA : 112671303 Central York SD

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable	20,355,000	13,655,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,450,000	1,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	18,700,000	19,900,000
0599 Other Noncurrent Liabilities	136,500,000	137,000,000
Total General Fund	\$177,005,000	\$172,055,000
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		

LEA : 112671303 Central York SD

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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>06/30/2020 Estimate</u>	<u>06/30/2021 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		

2020-2021 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 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	\$177,005,000	\$172,055,000	

<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 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	\$177,005,000	\$172,055,000

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	133,243	105,920
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	\$133,243	\$105,920
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	\$133,243	\$105,920

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	84,475	66,374
200 Personnel Services - Employee Benefits	38,414	30,183
300 Purchased Professional and Technical Services	560	440
400 Purchased Property Services		
500 Other Purchased Services	383	1,530
600 Supplies	1,833	1,441
700 Property		
800 Other Objects	7,578	5,952
Total Regular Programs - Elementary / Secondary	\$133,243	\$105,920
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	\$133,243	\$105,920
TOTAL EXPENDITURES	\$133,243	\$105,920

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,068,189
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,605,805
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