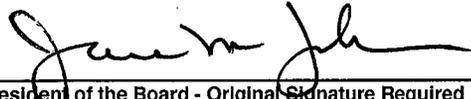


FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

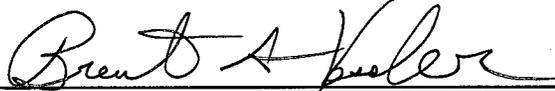
Date of Adoption of the General Fund Budget: 06/21/2021



President of the Board - Original Signature Required

06-30-2021

Date



Secretary of the Board - Original Signature Required

06-30-21

Date



Chief School Administrator - Original Signature Required

6/30/21

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 2021-2022 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 2021-2022 (compared to 2020-2021)? Yes
No

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

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

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes
No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/30/21
--	-----------------

DUE DATE: AUGUST 15, 2021

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : 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 6-30-21
---	------------------------

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

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

Act 1 Index (current): 3.8%

Calculation Method:

Rate

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

York

Total

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

Act 1 Index (current): 3.8%

Calculation Method:

Rate

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

York

Total

Index Maximums

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

Act 1 Index (current): 3.8%

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

Total

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

CODE

6111 Current Real Estate Taxes

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

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes -- Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</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 -->	3,159,244,082	X	12	37,910,929
	Market Value		Mills	(511 Limit)

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

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

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

2021-2022 Final General Fund Budget

LEA : 112671303 Central York SD

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

2021-2022 Final General Fund Budget

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

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

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

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

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

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

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$5,500,000** **\$5,500,000**

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	13,525,000	6,625,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,850,000	1,900,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	18,000,000	18,500,000
0599 Other Noncurrent Liabilities	135,700,000	135,900,000

Total General Fund	\$169,075,000	\$162,925,000
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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		
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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		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

2021-2022 Final General Fund Budget

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Long-Term Indebtedness**06/30/2021 Estimate****06/30/2022 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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	\$169,075,000	\$162,925,000

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

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

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$169,075,000	\$162,925,000
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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	177,693	57,522
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$177,693	\$57,522
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$177,693	\$57,522

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	112,499	35,526
200 Personnel Services - Employee Benefits	50,323	15,891
300 Purchased Professional and Technical Services	760	240
400 Purchased Property Services		
500 Other Purchased Services	383	1,530
600 Supplies	2,488	786
700 Property		
800 Other Objects	11,240	3,549
Total Regular Programs - Elementary / Secondary	\$177,693	\$57,522
1200 <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	\$177,693	\$57,522
TOTAL EXPENDITURES	\$177,693	\$57,522

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

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,673,994
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