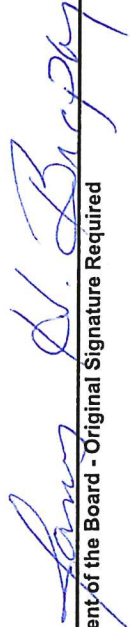


**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2022

  
\_\_\_\_\_  
President of the Board - Original Signature RequiredDate June 28, 2022  
\_\_\_\_\_  
Secretary of the Board - Original Signature RequiredDate June 28, 2022  
\_\_\_\_\_  
Chief School Administrator - Original Signature RequiredDate June 28, 2022

PATRICIA J DENICOLA

(610)369-7408

Extn :

Contact Person

Telephone

Extension

pdenicola@boyertownasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Boyertown Area SD	COUNTY : Berks	AUN : 114060753
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

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

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

Yes ☒

No ☐

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


Total Budgeted Expenditures	\$137085784
Ending Unassigned Fund Balance	\$10541046
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.68%

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 <i>June 28, 2022</i>
--	------------------------------

DUE DATE: AUGUST 15, 2022

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Boyertown Area SD	COUNTY : Berks	AUN : 114060753
--	-------------------	--------------------

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Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

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

Yes ☒

No ☐

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


Total Budgeted Expenditures	\$137085784
Ending Unassigned Fund Balance	\$10541046
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.68%

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 <i>June 28, 2022</i>
--	------------------------------

DUE DATE: AUGUST 15, 2022

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


24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Boyertown Area SD	<b>County :</b> Berks	<b>AUN Number :</b> 114060753
--	--------------------------	----------------------------------

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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> <i>May 10, 2022</i>
--	------------------------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Unexpected expenditures planning
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.	Future budgetary needs
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Future budgetary needs

ITEM	AMOUNTS	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	4,100,000	
0840 Assigned Fund Balance	3,000,000	
0850 Unassigned Fund Balance	7,279,330	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$14,379,330</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	91,448,232	
7000 Revenue from State Sources	39,757,688	
8000 Revenue from Federal Sources	3,041,580	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$134,247,500</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$148,626,830</u></b>

LEA : 114060753     Boyertown Area SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	79,262,762
6112 Interim Real Estate Taxes	4
6113 Public Utility Realty Taxes	67,000
6114 Payments in Lieu of Current Taxes - State / Local	200
6120 Current Per Capita Taxes, Section 679	142,900
6140 Current Act 511 Taxes - Flat Rate Assessments	209,900
6150 Current Act 511 Taxes - Proportional Assessments	8,394,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,279,600
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	250,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,364,330
6910 Rentals	160,000
6920 Contributions and Donations from Private Sources	70,242
6940 Tuition from Patrons	28,000
6960 Services Provided Other Local Governmental Units / LEAs	10,000
6990 Refunds and Other Miscellaneous Revenue	159,294
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$91,448,232</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	17,013,207
7112 Basic Education Funding-Social Security	2,072,658
7160 Tuition for Orphans Subsidy	150,091
7271 Special Education funds for School-Aged Pupils	4,892,096
7311 Pupil Transportation Subsidy	2,239,270
7312 Nonpublic and Charter School Pupil Transportation Subsidy	126,323
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	723,961
7330 Health Services (Medical, Dental, Nurse, Act 25)	130,000
7340 State Property Tax Reduction Allocation	2,152,660
7360 Safe Schools	50,000
7505 Ready to Learn Block Grant	776,832
7820 State Share of Retirement Contributions	9,430,590
<b>REVENUE FROM STATE SOURCES</b>	<b>\$39,757,688</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	772,960
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	158,116

2022-2023 Final General Fund Budget		Estimated Revenues and Other Financing Sources: Detail
LEA : 114060753    Boyertown Area SD		
Printed 7/5/2022 1:06:21 PM		Page - 2 of 2
	<u>Amount</u>	
REVENUE FROM FEDERAL SOURCES		
8517 NCLB, Title IV - 21st Century Schools	68,800	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	798,501	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	848,879	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	374,324	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000	
REVENUE FROM FEDERAL SOURCES	\$3,041,580	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	134,247,500	

Act 1 Index (current): 4.2%

Calculation Method: Rate Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes: \$79,262,762

Amount of Tax Relief for Homestead Exclusions \$2,152,660

Total Approx. Tax Revenue: \$81,415,422

Approx. Tax Levy for Tax Rate Calculation: \$83,060,100

	Berks	Montgomery	Total
<b>2021-22 Data</b>			
a. Assessed Value	\$1,161,075,000	\$1,577,133,307	\$2,738,208,307
b. Real Estate Mills	29.0460	29.0460	29.0460
<b>I. 2022-23 Data</b>			
c. 2020 STEB Market Value	\$1,663,962,336	\$2,359,944,893	\$4,023,907,229
d. Assessed Value	\$1,167,941,300	\$1,608,409,939	\$2,776,351,239
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2021-22 Calculations</b>			
f. 2021-22 Tax Levy	\$33,724,584	\$45,809,414	\$79,533,998
(a * b)			
<b>2022-23 Calculations</b>			
g. Percent of Total Market Value	41.35191%	58.64809%	100.00000%
h. Rebalanced 2021-22 Tax Levy			\$79,533,998
(f Total * g)			
i. Base Mills Subject to Index	29.0460	29.0460	29.0460
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	97.96721%	97.96721%	97.96721%
k. Tax Levy Needed			\$83,060,100
(Approx. Tax Levy * g)			
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>29.9170</b>	<b>29.9170</b>	<b>29.9170</b>
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$34,941,300	\$48,118,800	\$83,060,100
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$80,907,440
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$79,262,762
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.2%

Calculation Method: Rate Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes: \$79,262,762

Amount of Tax Relief for Homestead Exclusions \$2,152,660

Total Approx. Tax Revenue: \$81,415,422

Approx. Tax Levy for Tax Rate Calculation: \$83,060,100

	Berks	Montgomery	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	30.2659	30.2659	30.2659
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$35,348,795	\$48,679,974	\$84,028,769
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$5,905.00	\$5,905.00	
Number of Homestead/Farmstead Properties	5312	6898	12210
Median Assessed Value of Homestead Properties			\$134,600

**Calculation Method:**

**Section 672.1 Method Choice: (a)(2)**

**\$79,262,762**

**\$2,152,660**

**\$81,415,422**

**\$83,060,100**

**Total**

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,152,660	Lowering RE Tax Rate	\$0	\$2,152,660
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,152,660</b>

2022-2023 Final General Fund Budget				Local Education Agency Tax Data							
LEA : 114060753    Boyertown Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511							
Printed 7/5/2022 1:06:26 PM				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>				
Berks	1,167,941,300	29.9170	34,941,300			97.96721%					
Montgomery	1,608,409,939	29.9170	48,118,800			97.96721%					
Totals:	2,776,351,239		83,060,100	-	2,152,660	=	80,907,440	X	97.96721%	=	79,262,762
				<u>Rate</u>					<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					142,900		
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			\$5.00	\$0.00	142,900	142,900				
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0				
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	67,000	67,000				
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						209,900	209,900				
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%	7,300,000	7,300,000				
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0				
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,094,000	1,094,000				
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						8,394,000	8,394,000				
Total Act 511, Current Taxes							8,603,900				
Act 511 Tax Limit    -->				4,023,907,229		X	12	48,286,887			
				Market Value			Mills	(511 Limit)			

LEA : 114060753    Boyertown Area SD

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Berks	29.0460	29.9170	3.00%	Yes	4.2%				
	Montgomery	29.0460	29.9170	3.00%	Yes	4.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.2%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.2%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.2%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				

LEA : 114060753     Boyertown Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	62,933,927
1200 Special Programs - Elementary / Secondary	24,661,429
1300 Vocational Education	2,063,589
1400 Other Instructional Programs - Elementary / Secondary	330,537
1800 Pre-Kindergarten	295,113
<b>Total Instruction</b>	<b>\$90,284,595</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,339,195
2200 Support Services - Instructional Staff	4,965,933
2300 Support Services - Administration	6,962,452
2400 Support Services - Pupil Health	1,785,505
2500 Support Services - Business	974,340
2600 Operation and Maintenance of Plant Services	9,058,588
2700 Student Transportation Services	6,356,600
2800 Support Services - Central	3,301,396
2900 Other Support Services	101,000
<b>Total Support Services</b>	<b>\$37,845,009</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,732,735
3300 Community Services	10,750
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,743,485</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	6,712,595
5200 Interfund Transfers - Out	350,100
5900 Budgetary Reserve	150,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,212,695</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$137,085,784</b>

LEA : 114060753    Boyertown Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	30,135,529
200 Personnel Services - Employee Benefits	22,030,529
300 Purchased Professional and Technical Services	5,369,934
400 Purchased Property Services	38,610
500 Other Purchased Services	3,432,260
600 Supplies	1,893,422
700 Property	23,493
800 Other Objects	10,150
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$62,933,927</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,284,215
200 Personnel Services - Employee Benefits	5,290,245
300 Purchased Professional and Technical Services	8,865,594
400 Purchased Property Services	3,970
500 Other Purchased Services	3,058,435
600 Supplies	158,570
800 Other Objects	400
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$24,661,429</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	2,063,589
<b>Total Vocational Education</b>	<b>\$2,063,589</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	25,162
200 Personnel Services - Employee Benefits	18,275
300 Purchased Professional and Technical Services	99,900
500 Other Purchased Services	186,700
600 Supplies	500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$330,537</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	36,271
200 Personnel Services - Employee Benefits	26,342
600 Supplies	232,500
<b>Total Pre-Kindergarten</b>	<b>\$295,113</b>
<b>Total Instruction</b>	<b>\$90,284,595</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,412,517
200 Personnel Services - Employee Benefits	1,752,118
300 Purchased Professional and Technical Services	136,000
400 Purchased Property Services	1,260
500 Other Purchased Services	6,100
600 Supplies	28,950

LEA : 114060753    Boyertown Area SD

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Description	Amount
800 Other Objects	2,250
<b>Total Support Services - Students</b>	<b>\$4,339,195</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	2,435,751
200 Personnel Services - Employee Benefits	1,766,601
300 Purchased Professional and Technical Services	80,800
400 Purchased Property Services	108,900
500 Other Purchased Services	34,630
600 Supplies	472,001
700 Property	67,000
800 Other Objects	250
<b>Total Support Services - Instructional Staff</b>	<b>\$4,965,933</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	3,544,190
200 Personnel Services - Employee Benefits	2,523,172
300 Purchased Professional and Technical Services	653,108
400 Purchased Property Services	2,150
500 Other Purchased Services	133,632
600 Supplies	48,565
700 Property	1,000
800 Other Objects	56,635
<b>Total Support Services - Administration</b>	<b>\$6,962,452</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	1,016,422
200 Personnel Services - Employee Benefits	738,188
300 Purchased Professional and Technical Services	12,795
400 Purchased Property Services	900
500 Other Purchased Services	550
600 Supplies	16,650
<b>Total Support Services - Pupil Health</b>	<b>\$1,785,505</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	316,234
200 Personnel Services - Employee Benefits	229,668
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	159,088
500 Other Purchased Services	174,350
600 Supplies	62,500
800 Other Objects	17,500
<b>Total Support Services - Business</b>	<b>\$974,340</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	3,544,908
200 Personnel Services - Employee Benefits	2,574,530
300 Purchased Professional and Technical Services	227,500
400 Purchased Property Services	643,000
500 Other Purchased Services	133,100

LEA : 114060753     Boyertown Area SD

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<u>Description</u>	<u>Amount</u>
600 Supplies	1,724,550
700 Property	198,000
800 Other Objects	13,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$9,058,588</b>
<b>2700 <u>Student Transportation Services</u></b>	
300 Purchased Professional and Technical Services	133,500
400 Purchased Property Services	17,000
500 Other Purchased Services	6,180,000
600 Supplies	400
700 Property	25,500
800 Other Objects	200
<b>Total Student Transportation Services</b>	<b>\$6,356,600</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	810,606
200 Personnel Services - Employee Benefits	588,712
300 Purchased Professional and Technical Services	93,735
400 Purchased Property Services	10,540
500 Other Purchased Services	301,403
600 Supplies	1,023,690
700 Property	468,760
800 Other Objects	3,950
<b>Total Support Services - Central</b>	<b>\$3,301,396</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	101,000
<b>Total Other Support Services</b>	<b>\$101,000</b>
<b>Total Support Services</b>	<b>\$37,845,009</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	788,220
200 Personnel Services - Employee Benefits	572,643
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	62,400
500 Other Purchased Services	94,722
600 Supplies	154,150
700 Property	10,000
800 Other Objects	25,600
<b>Total Student Activities</b>	<b>\$1,732,735</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	8,450
500 Other Purchased Services	800
600 Supplies	1,500
<b>Total Community Services</b>	<b>\$10,750</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,743,485</b>

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<u>Description</u>	<u>Amount</u>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	3,254,595
900 Other Uses of Funds	3,458,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$6,712,595</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	350,100
<b>Total Interfund Transfers - Out</b>	<b>\$350,100</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	150,000
<b>Total Budgetary Reserve</b>	<b>\$150,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,212,695</b>
<b>TOTAL EXPENDITURES</b>	<b>\$137,085,784</b>

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	36,500,000	34,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	2,500,000	2,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	2,700,000	2,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	64,000	63,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	587,000	580,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$42,601,000</b>	<b>\$39,793,000</b>

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

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$42,601,000	\$39,793,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	88,627,000	85,089,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	400,000	400,000
0540 Accumulated Compensated Absences	200,000	200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	32,000,000	32,000,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$121,227,000</b>	<b>\$117,689,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$121,227,000</b>	<b>\$117,689,000</b>	

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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	\$121,227,000	\$117,689,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	10,541,046
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,541,046
5900 Budgetary Reserve	150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,691,046