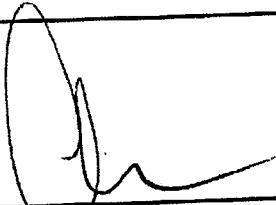


## FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

### General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2022

  
\_\_\_\_\_  
President of the Board - Original Signature Required

Date

6-15-22

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

Date

6-14-22

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

Date

6-15-22

Ronald D Linke

Contact Person

(610)327-2277

Extn :1024

Telephone

Extension

rlinke@pgsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pottsgrove SD	COUNTY : Montgomery	AUN : 123466303
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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.

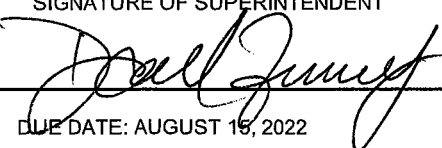
Total Budgeted Expenditures	\$71936348
Ending Unassigned Fund Balance	\$5736192
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.97%

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 6/22/2022
---	-------------------

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> Pottsgrove SD	<b>County :</b> Montgomery	<b>AUN Number :</b> 123466303
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5-12-2022
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2800, Object 100: \$607,553.00 Function 2800, Object 200: \$622,648.00	The District budgets for workers compensation and unemployment for the entire district in this code.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Provide flexibility for unforeseen expenditures.
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.	Funds to help cover the start of the subsequent fiscal year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds set aside for PSERS rate increase, OPEB, and for compensated absences.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds set aside to balance the 2023-2024 budget and for capital projects.

<u>ITEM</u>	<u>AMOUNTS</u>
<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	8,830,745
0840 Assigned Fund Balance	1,160,284
0850 Unassigned Fund Balance	7,325,908
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$17,316,937</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	45,987,258
7000 Revenue from State Sources	22,155,170
8000 Revenue from Federal Sources	3,093,920
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$71,236,348</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$88,553,285</u></b>

LEA : 123466303     Pottsgrove SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	38,721,658
6112 Interim Real Estate Taxes	215,000
6113 Public Utility Realty Taxes	42,000
6120 Current Per Capita Taxes, Section 679	51,500
6140 Current Act 511 Taxes - Flat Rate Assessments	83,500
6150 Current Act 511 Taxes - Proportional Assessments	4,440,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,214,000
6500 Earnings on Investments	110,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	706,100
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	66,000
6940 Tuition from Patrons	62,500
6960 Services Provided Other Local Governmental Units / LEAs	100,000
6990 Refunds and Other Miscellaneous Revenue	125,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$45,987,258</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,674,000
7112 Basic Education Funding-Social Security	1,220,400
7160 Tuition for Orphans Subsidy	149,700
7271 Special Education funds for School-Aged Pupils	2,015,000
7311 Pupil Transportation Subsidy	1,100,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	78,925
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	422,960
7330 Health Services (Medical, Dental, Nurse, Act 25)	68,000
7340 State Property Tax Reduction Allocation	1,928,142
7505 Ready to Learn Block Grant	422,968
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	240,000
7820 State Share of Retirement Contributions	5,835,075
<b>REVENUE FROM STATE SOURCES</b>	<b>\$22,155,170</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	587,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	102,000
8517 NCLB, Title IV - 21St Century Schools	37,000

2022-2023 Final General Fund Budget		Estimated Revenues and Other Financing Sources: Detail
LEA : 123466303     Pottsgrove SD		
Printed 6/28/2022 8:08:29 AM		Page - 2 of 2
	<u>Amount</u>	
REVENUE FROM FEDERAL SOURCES		
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	953,255	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,118,405	
8751 ARP ESSER Learning Loss	66,900	
8755 ARP ESSER Emergency Relief for Other Educational Entities	19,360	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	200,000	
Reimbursements (Access)		
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000	
REVENUE FROM FEDERAL SOURCES	\$3,093,920	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	71,236,348	

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$38,721,658	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,933,017</u>	
Total Approx. Tax Revenue:	\$40,654,675	
Approx. Tax Levy for Tax Rate Calculation:	\$42,344,889	
	Montgomery	Total

2021-22 Data		
a. Assessed Value	\$1,084,500,000	\$1,084,500,000
b. Real Estate Mills	38.4830	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,566,075,876	\$1,566,075,876
d. Assessed Value	\$1,088,921,474	\$1,088,921,474
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$41,734,814	\$41,734,814
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$41,734,814	\$41,734,814
(f Total * g)		
i. Base Mills Subject to Index	38.4830	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.81753%	95.81753%
k. Tax Levy Needed	\$42,344,889	\$42,344,889
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	38.8870	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$42,344,889	\$42,344,889
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$40,411,872
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$38,721,658
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$38,721,658	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,933,017</u>	
Total Approx. Tax Revenue:	\$40,654,675	
Approx. Tax Levy for Tax Rate Calculation:	\$42,344,889	
	Montgomery	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	40.2147	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$43,790,650	\$43,790,650
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$9,707.00	
Number of Homestead/Farmstead Properties	5162	5162
Median Assessed Value of Homestead Properties		\$120,475

Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$38,721,658
Amount of Tax Relief for Homestead Exclusions	<u>\$1,933,017</u>
Total Approx. Tax Revenue:	\$40,654,675
Approx. Tax Levy for Tax Rate Calculation:	\$42,344,889
	Montgomery
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,928,142	Lowering RE Tax Rate	\$0	\$1,928,142
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,875			\$4,875
Amount of Tax Relief from State/Local Sources				\$1,933,017

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Montgomery	1,088,921,474	38.8870	42,344,889				95.81753%		
<b>Totals:</b>	<b>1,088,921,474</b>		<b>42,344,889</b>	-	1,933,017	=	40,411,872	X	95.81753% = 38,721,658
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					51,500
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		51,500		51,500
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		32,000		32,000
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
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>							<b>83,500</b>		<b>83,500</b>
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%		3,250,000		3,250,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		720,000		720,000
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			1.5000	0.000		470,000		470,000
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0		0		0
<b>Total Current Act 511 Taxes– Proportional Assessments</b>							<b>4,440,000</b>		<b>4,440,000</b>
<b>Total Act 511, Current Taxes</b>									<b>4,523,500</b>
<b>Act 511 Tax Limit --&gt;</b>					<b>1,566,075,876</b>	<b>X</b>	<b>12</b>		<b>18,792,911</b>
					<b>Market Value</b>		<b>Mills</b>		<b>(511 Limit)</b>

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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> Montgomery	38.4830	38.8870	1.05%	Yes	4.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6157	Current Act 511 Mercantile Taxes	1.5000	1.5000	0.00%	Yes	4.5%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	28,952,589
1200 Special Programs - Elementary / Secondary	11,965,357
1300 Vocational Education	2,160,965
1400 Other Instructional Programs - Elementary / Secondary	326,275
<b>Total Instruction</b>	<b>\$43,405,186</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,543,988
2200 Support Services - Instructional Staff	1,713,842
2300 Support Services - Administration	4,001,061
2400 Support Services - Pupil Health	617,328
2500 Support Services - Business	757,409
2600 Operation and Maintenance of Plant Services	5,232,184
2700 Student Transportation Services	2,872,500
2800 Support Services - Central	2,898,313
2900 Other Support Services	28,500
<b>Total Support Services</b>	<b>\$20,665,125</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,236,702
3300 Community Services	16,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,253,202</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,712,835
5200 Interfund Transfers - Out	1,200,000
5900 Budgetary Reserve	700,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,612,835</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$71,936,348</b>

LEA : 123466303     Pottsgrove 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	15,725,670
200 Personnel Services - Employee Benefits	9,807,570
300 Purchased Professional and Technical Services	614,300
400 Purchased Property Services	5,870
500 Other Purchased Services	1,758,250
600 Supplies	1,000,362
700 Property	31,437
800 Other Objects	9,130
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$28,952,589</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,811,819
200 Personnel Services - Employee Benefits	3,574,983
300 Purchased Professional and Technical Services	1,286,650
500 Other Purchased Services	2,076,800
600 Supplies	208,265
700 Property	6,535
800 Other Objects	305
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$11,965,357</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	2,160,965
<b>Total Vocational Education</b>	<b>\$2,160,965</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	227,500
200 Personnel Services - Employee Benefits	97,625
500 Other Purchased Services	250
600 Supplies	500
800 Other Objects	400
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$326,275</b>
<b>Total Instruction</b>	<b>\$43,405,186</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,445,846
200 Personnel Services - Employee Benefits	892,077
300 Purchased Professional and Technical Services	145,320
500 Other Purchased Services	2,605
600 Supplies	55,600
700 Property	1,750
800 Other Objects	790
<b>Total Support Services - Students</b>	<b>\$2,543,988</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	950,811
200 Personnel Services - Employee Benefits	645,612

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	44,275
500	Other Purchased Services	13,525
600	Supplies	56,334
700	Property	500
800	Other Objects	2,785
<b>Total Support Services - Instructional Staff</b>		<b>\$1,713,842</b>
<b>2300 <u>Support Services - Administration</u></b>		
100	Personnel Services - Salaries	2,154,167
200	Personnel Services - Employee Benefits	1,340,651
300	Purchased Professional and Technical Services	312,000
400	Purchased Property Services	5,388
500	Other Purchased Services	52,700
600	Supplies	101,775
700	Property	4,980
800	Other Objects	29,400
<b>Total Support Services - Administration</b>		<b>\$4,001,061</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	353,063
200	Personnel Services - Employee Benefits	222,470
300	Purchased Professional and Technical Services	8,155
600	Supplies	33,090
700	Property	550
<b>Total Support Services - Pupil Health</b>		<b>\$617,328</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	376,119
200	Personnel Services - Employee Benefits	243,693
300	Purchased Professional and Technical Services	5,550
400	Purchased Property Services	89,976
500	Other Purchased Services	1,000
600	Supplies	40,776
800	Other Objects	295
<b>Total Support Services - Business</b>		<b>\$757,409</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	1,977,652
200	Personnel Services - Employee Benefits	1,324,822
300	Purchased Professional and Technical Services	200,000
400	Purchased Property Services	440,470
500	Other Purchased Services	282,300
600	Supplies	986,140
700	Property	19,800
800	Other Objects	1,000
<b>Total Operation and Maintenance of Plant Services</b>		<b>\$5,232,184</b>
<b>2700 <u>Student Transportation Services</u></b>		
300	Purchased Professional and Technical Services	1,693,000
400	Purchased Property Services	412,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	216,250
600 Supplies	259,500
700 Property	285,000
800 Other Objects	6,750
<b>Total Student Transportation Services</b>	<b>\$2,872,500</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	607,553
200 Personnel Services - Employee Benefits	622,648
300 Purchased Professional and Technical Services	66,390
400 Purchased Property Services	963,972
500 Other Purchased Services	15,925
600 Supplies	488,325
700 Property	127,600
800 Other Objects	5,900
<b>Total Support Services - Central</b>	<b>\$2,898,313</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	28,500
<b>Total Other Support Services</b>	<b>\$28,500</b>
<b>Total Support Services</b>	<b>\$20,665,125</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	638,031
200 Personnel Services - Employee Benefits	325,011
300 Purchased Professional and Technical Services	68,950
400 Purchased Property Services	15,770
500 Other Purchased Services	8,800
600 Supplies	135,201
700 Property	5,000
800 Other Objects	39,939
<b>Total Student Activities</b>	<b>\$1,236,702</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	16,500
<b>Total Community Services</b>	<b>\$16,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,253,202</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	249,670
900 Other Uses of Funds	4,463,165
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,712,835</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	1,200,000
<b>Total Interfund Transfers - Out</b>	<b>\$1,200,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	



LEA : 123466303     Pottsgrove SD

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<u>Description</u>	<u>Amount</u>
800 Other Objects	700,000
<b>Total Budgetary Reserve</b>	<b>\$700,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,612,835</b>
<b>TOTAL EXPENDITURES</b>	<b>\$71,936,348</b>

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	11,500,000	11,000,000
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	5,500,000	6,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,200,000	1,100,000
Private Purpose Trust Fund	65,000	60,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	115,000	110,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$18,630,000	\$18,970,000

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$18,630,000	\$18,970,000

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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	27,338,925	22,898,925
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	400,000	375,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,500,000	4,750,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$32,238,925</b>	<b>\$28,023,925</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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total 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		

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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		

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<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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$32,238,925	\$28,023,925



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<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	\$32,238,925	\$28,023,925

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,980,745
0840 Assigned Fund Balance	1,900,000
0850 Unassigned Fund Balance	5,736,192
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$16,616,937
5900 Budgetary Reserve	700,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$17,316,937