

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/19/2022

President of the Board - Original Signature Required

Date

19 MAY 2022

Secretary of the Board - Original Signature Required

Date

5/19/22

Chief School Administrator - Original Signature Required

Date

Maureen K Jampo

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pottstown SD	COUNTY : Montgomery	AUN : 123466403
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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%

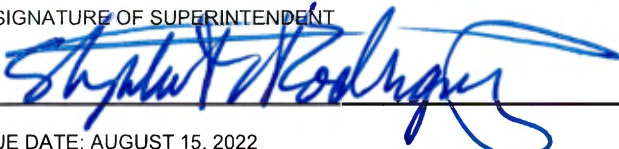
Did you raise property taxes in SY 2022-2023 (compared to 2021-2022 )?      Yes  No

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

Total Budgeted Expenditures	\$74467441
Ending Unassigned Fund Balance	\$5225940
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.01%

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
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DUE DATE: AUGUST 15, 2022

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

(03/2006)

24 PS 6-687(a)(1)

School District Name : Pottstown SD	County : Montgomery	AUN Number : 123466403
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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 13 JAN 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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	For Contingency
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.	4,540,621 projected unassigned fund balance (after use of 740,128 for 22/23 Budget)
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 for capital = 7,535,435 Committed for transportation = 2,102,329 Committed for PSERS = 3,799,409
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for 22/23 Budget = 740,128

<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	32,992
0820 Restricted Fund Balance	128,223
0830 Committed Fund Balance	13,437,173
0840 Assigned Fund Balance	1,425,451
0850 Unassigned Fund Balance	5,280,749
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$20,143,373</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	33,038,767
7000 Revenue from State Sources	31,300,011
8000 Revenue from Federal Sources	9,388,531
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$73,727,309</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$93,870,682</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	28,349,007
6112 Interim Real Estate Taxes	50,000
6113 Public Utility Realty Taxes	34,000
6114 Payments in Lieu of Current Taxes - State / Local	41,500
6120 Current Per Capita Taxes, Section 679	34,500
6140 Current Act 511 Taxes - Flat Rate Assessments	244,500
6150 Current Act 511 Taxes - Proportional Assessments	2,607,260
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,516,000
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	12,000
6910 Rentals	80,000
6990 Refunds and Other Miscellaneous Revenue	45,000

**REVENUE FROM LOCAL SOURCES \$33,038,767**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	13,960,500
7112 Basic Education Funding-Social Security	1,290,588
7220 Vocational Education	446,109
7271 Special Education funds for School-Aged Pupils	2,673,319
7292 Pre-K Counts	2,467,500
7311 Pupil Transportation Subsidy	561,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	11,550
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,173,216
7330 Health Services (Medical, Dental, Nurse, Act 25)	63,000
7340 State Property Tax Reduction Allocation	2,040,708
7360 Safe Schools	40,000
7505 Ready to Learn Block Grant	559,007
7509 Supplemental Equipment Grants	65,000
7820 State Share of Retirement Contributions	5,948,514

**REVENUE FROM STATE SOURCES \$31,300,011**

**REVENUE FROM FEDERAL SOURCES**

8511 Grants for IDEA and NCLB Programs Not Specified Elsewhere in the 8510 Series	758,839
8513 IDEA, Section 619	4,300
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,536,215
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	170,397

Amount

**REVENUE FROM FEDERAL SOURCES**

8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	4,642
8517 NCLB, Title IV - 21st Century Schools	400,000
8521 Vocational Education - Operating Expenditures	69,137
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	2,000,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,648,628
8751 ARP ESSER Learning Loss	222,064
8752 ARP ESSER Summer Programs	44,413
8753 ARP ESSER Afterschool Programs	44,413
8754 ARP ESSER Homeless Children and Youth Funds	40,483
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	400,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	45,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$9,388,531</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>73,727,309</b>

Act 1 Index (current): 5.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$28,349,007</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$2,040,708</u></b>
Total Approx. Tax Revenue:	<b>\$30,389,715</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$31,982,366</b>

Montgomery

Total

<b>2021-22 Data</b>		
a. Assessed Value	\$761,470,629	\$761,470,629
b. Real Estate Mills	41.9666	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$1,001,786,546	\$1,001,786,546
d. Assessed Value	\$762,090,941	\$762,090,941
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$31,956,333	\$31,956,333
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$31,956,333	\$31,956,333
(f Total * g)		
i. Base Mills Subject to Index	41.9666	
(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	94.68082%	94.68082%
k. Tax Levy Needed	\$31,982,366	\$31,982,366
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>41.9666</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$31,982,366	\$31,982,366
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$29,941,658
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$28,349,007
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.0%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$28,349,007</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,040,708</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$30,389,715</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$31,982,366</b>	
	<b>Montgomery</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	44.0649	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$33,581,461	\$33,581,461
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$13,091.65	
Number of Homestead/Farmstead Properties	3715	3715
Median Assessed Value of Homestead Properties		\$78,960

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Act 1 Index (current): 5.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$28,349,007</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,040,708</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$30,389,715</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$31,982,366</b>
	<b>Montgomery</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,040,708	Lowering RE Tax Rate	\$0	\$2,040,708
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,040,708</b>

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>
Montgomery	762,090,941	41.9666	31,982,366			94.68082%	
<b>Totals:</b>	<b>762,090,941</b>		<b>31,982,366</b>	- 2,040,708	= 29,941,658	X 94.68082%	= 28,349,007

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		34,500
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	34,500
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$60.00	\$0.00	160,000
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	50,000
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 244,500 244,500**

	<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%	2,207,260	2,207,260
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	400,000	400,000
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 2,607,260 2,607,260**

**Total Act 511, Current Taxes 2,851,760**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,001,786,546</b>	<b>X</b>	<b>12</b>	<b>12,021,439</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

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	41.9666	41.9666	0.00%	Yes	5.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.0%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$60.00	\$60.00	0.00%	Yes	5.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.0%				
6144	Current Act 511 Trailer Taxes					5.0%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					5.0%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					5.0%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes-- Proportional Assessments</u>					5.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6152	Current Act 511 Occupation Taxes					5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6154	Current Act 511 Amusement Taxes					5.0%				
6155	Current Act 511 Business Privilege Taxes					5.0%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					5.0%				
6157	Current Act 511 Mercantile Taxes					5.0%				
6159	Current Act 511 Taxes, Other Proportional Assessments					5.0%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	29,126,516
1200 Special Programs - Elementary / Secondary	12,228,073
1300 Vocational Education	1,279,589
1400 Other Instructional Programs - Elementary / Secondary	2,205,905
1800 Pre-Kindergarten	2,465,499
<b>Total Instruction</b>	<b>\$47,305,582</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,185,016
2200 Support Services - Instructional Staff	1,767,485
2300 Support Services - Administration	4,155,844
2400 Support Services - Pupil Health	1,193,617
2500 Support Services - Business	999,104
2600 Operation and Maintenance of Plant Services	5,971,653
2700 Student Transportation Services	3,098,798
2800 Support Services - Central	605,941
<b>Total Support Services</b>	<b>\$19,977,458</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	895,844
3300 Community Services	82,566
<b>Total Operation of Non-Instructional Services</b>	<b>\$978,410</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	680,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$680,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,725,991
5900 Budgetary Reserve	1,800,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,525,991</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$74,467,441</b>

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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	15,174,201
200 Personnel Services - Employee Benefits	9,052,712
300 Purchased Professional and Technical Services	1,026,278
400 Purchased Property Services	3,000
500 Other Purchased Services	2,924,188
600 Supplies	945,637
700 Property	500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$29,126,516</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,684,019
200 Personnel Services - Employee Benefits	3,794,232
300 Purchased Professional and Technical Services	1,831,960
500 Other Purchased Services	1,878,372
600 Supplies	39,490
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$12,228,073</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	602,874
200 Personnel Services - Employee Benefits	442,658
300 Purchased Professional and Technical Services	750
400 Purchased Property Services	1,070
500 Other Purchased Services	22,737
600 Supplies	100,000
700 Property	109,500
<b>Total Vocational Education</b>	<b>\$1,279,589</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	610,297
200 Personnel Services - Employee Benefits	361,908
300 Purchased Professional and Technical Services	139,433
400 Purchased Property Services	429
500 Other Purchased Services	902,419
600 Supplies	190,419
800 Other Objects	1,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,205,905</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	875,166
200 Personnel Services - Employee Benefits	343,173
300 Purchased Professional and Technical Services	70,240
400 Purchased Property Services	16,000
500 Other Purchased Services	14,012
600 Supplies	80,458
800 Other Objects	1,066,450

<u>Description</u>	<u>Amount</u>
<b>Total Pre-Kindergarten</b>	<b>\$2,465,499</b>
<b>Total Instruction</b>	<b>\$47,305,582</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,238,427
200 Personnel Services - Employee Benefits	668,968
300 Purchased Professional and Technical Services	247,992
400 Purchased Property Services	3,876
500 Other Purchased Services	3,103
600 Supplies	22,000
800 Other Objects	650
<b>Total Support Services - Students</b>	<b>\$2,185,016</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	860,994
200 Personnel Services - Employee Benefits	714,133
300 Purchased Professional and Technical Services	114,818
400 Purchased Property Services	21,200
500 Other Purchased Services	35,836
600 Supplies	15,000
700 Property	5,000
800 Other Objects	504
<b>Total Support Services - Instructional Staff</b>	<b>\$1,767,485</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,864,024
200 Personnel Services - Employee Benefits	1,153,600
300 Purchased Professional and Technical Services	635,850
400 Purchased Property Services	87,924
500 Other Purchased Services	298,200
600 Supplies	83,700
800 Other Objects	32,546
<b>Total Support Services - Administration</b>	<b>\$4,155,844</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	626,261
200 Personnel Services - Employee Benefits	349,081
300 Purchased Professional and Technical Services	193,724
500 Other Purchased Services	1,551
600 Supplies	23,000
<b>Total Support Services - Pupil Health</b>	<b>\$1,193,617</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	506,819
200 Personnel Services - Employee Benefits	327,995
300 Purchased Professional and Technical Services	85,590
400 Purchased Property Services	48,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	18,000
600 Supplies	10,000
800 Other Objects	2,700
<b>Total Support Services - Business</b>	<b>\$999,104</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,829,083
200 Personnel Services - Employee Benefits	1,094,940
300 Purchased Professional and Technical Services	320,300
400 Purchased Property Services	458,201
500 Other Purchased Services	94,988
600 Supplies	1,032,141
700 Property	1,140,000
800 Other Objects	2,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,971,653</b>
<b>2700 <u>Student Transportation Services</u></b>	
300 Purchased Professional and Technical Services	94,500
500 Other Purchased Services	2,998,571
600 Supplies	5,727
<b>Total Student Transportation Services</b>	<b>\$3,098,798</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	315,309
200 Personnel Services - Employee Benefits	205,332
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	1,200
600 Supplies	80,000
800 Other Objects	100
<b>Total Support Services - Central</b>	<b>\$605,941</b>
<b>Total Support Services</b>	<b>\$19,977,458</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	490,987
200 Personnel Services - Employee Benefits	226,707
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	3,300
500 Other Purchased Services	65,850
600 Supplies	75,000
800 Other Objects	7,000
<b>Total Student Activities</b>	<b>\$895,844</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	42,566
800 Other Objects	40,000
<b>Total Community Services</b>	<b>\$82,566</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$978,410</b>



<u>Description</u>	<u>Amount</u>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	675,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$680,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$680,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,151,206
900 Other Uses of Funds	2,574,785
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,725,991</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	1,800,000
<b>Total Budgetary Reserve</b>	<b>\$1,800,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,525,991</b>
<b>TOTAL EXPENDITURES</b>	<b>\$74,467,441</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	15,000,000	15,000,000
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		
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$15,000,000</b>	<b>\$15,000,000</b>
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**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		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$15,000,000** **\$15,000,000**

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General Fund</b>		
0510 Bonds Payable	42,556,000	39,981,215
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 General Fund</b>	<b>\$42,556,000</b>	<b>\$39,981,215</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		

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 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

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 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**

**06/30/2022 Estimate**

**06/30/2023 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>06/30/2022 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>\$42,556,000</b>	<b>\$39,981,215</b>



**Short-Term Payables**

**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
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$42,556,000</b>	<b>\$39,981,215</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	32,992
0820 Restricted Fund Balance	128,223
0830 Committed Fund Balance	13,437,173
0840 Assigned Fund Balance	740,128
0850 Unassigned Fund Balance	5,225,940
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$19,403,241</b>
<b>5900 Budgetary Reserve</b>	<b>1,800,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$21,364,456</b>