2023-24 PROPOSED FINAL BUDGET FOR PUBLIC REVIEW

Proposed Final Budget approved 5/23/2023

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\$154,544,763

LEA: 114060753 Boyertown Area SD

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

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| <u>ITEM</u> | <u>AMOUNTS</u> | |
|---|----------------|-----------------|
| Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | | |
| 0810 Nonspendable Fund Balance | 1,121,810 | |
| 0820 Restricted Fund Balance | | |
| 0830 Committed Fund Balance | 4,100,000 | |
| 0840 Assigned Fund Balance | 3,000,000 | |
| 0850 Unassigned Fund Balance | 10,104,939 | |
| Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | <u>\$17.</u> | <u>,204,939</u> |
| Estimated Revenues And Other Financing Sources | | |
| 6000 Revenue from Local Sources | 93,455,232 | |
| 7000 Revenue from State Sources | 41,364,592 | |
| 8000 Revenue from Federal Sources | 2,520,000 | |
| 9000 Other Financing Sources | | |
| Total Estimated Revenues And Other Financing Sources | <u>\$137.</u> | ,339,824 |

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| 6111 Current Real Estate Taxes 81,455,431 6112 Interim Real Estate Taxes 67,000 6120 Current Per Capita Taxes, Section 679 142,400 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 629,600 6500 Earnings on Investments 402,552 6700 Revenues from LEA Activities 355,760 6800 Revenues from Intermediary Sources / Pass-Through Funds 1,351,989 6910 Rentals 160,000 6920 Contributions and Donations from Private Sources 87,600 6990 Refunds and Other Miscellaneous Revenue 185,000 REVENUE FROM LOCAL SOURCES \$93,455,232 REVENUE FROM STATE SOURCES \$93,455,232 REVENUE FROM STATE SOURCES \$93,455,232 7111 Basic Education Funding-Formula 18,782,550 7112 Dia Sicular Education Funding-Social Security 2,071,898 7160 Tutition for Orphans Subsidy 150,491 7217 Special Education funds for School-Aged Pupils 4,964,314 7311 Nonpublic and Charter School Pupil Transportation Subsidy 68 | REVENUE FROM LOCAL SOURCES | |
|--|--|--------------|
| 6120 Current Per Capita Taxes, Section 679 142,400 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 629,600 6500 Earnings on Investments 402,555 6700 Revenues from LEA Activities 355,760 6800 Revenues from Intermediary Sources / Pass-Through Funds 1,351,889 6910 Rentals 160,000 6920 Contributions and Donations from Private Sources 87,600 6940 Tutition from Patrons 14,000 6990 Refunds and Other Miscellaneous Revenue 185,000 REVENUE FROM LOCAL SOURCES \$33,455,232 REVENUE FROM STATE SOURCES \$33,455,232 71112 Basic Education Funding-Formula 18,782,550 7112 Basic Education Funding-Social Security 2,071,898 7160 Tutition for Orphans Subsidy 150,191 7217 Special Education funds for School-Aged Pupils 4,964,314 7311 Pupil Transportation Subsidy 68,000 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 68,000 7330 Health Services (Medical, Dental, Nurse, Act 25) | 6111 Current Real Estate Taxes | 81,455,431 |
| 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 629,600 6500 Earnings on Investments 402,552 6700 Revenues from LEA Activities 355,760 6800 Revenues from Intermediary Sources / Pass-Through Funds 1,351,898 6910 Rentals 160,000 6920 Contributions and Donations from Private Sources 87,600 6940 Tuition from Patrons 14,000 6990 Refunds and Other Miscellaneous Revenue 185,000 REVENUE FROM LOCAL SOURCES \$93,455,232 REVENUE FROM STATE SOURCES \$93,455,232 7111 Basic Education Funding-Formula 18,782,550 7112 Basic Education Funding-Social Security 2,071,898 7160 Tuition for Orphans Subsidy 150,191 7271 Special Education funds for School-Aged Pupils 4,964,314 7311 Pupil Transportation Subsidy 2,239,720 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 730,457 7330 Health Services (Medical, Dental, Nurse, Act 25) 130,000 740 State Property Tax Reduction Allocati | 6112 Interim Real Estate Taxes | 67,000 |
| 6150 Current Act 511 Taxes - Proportional Assessments 6400 Delinquencies on Taxes Levied / Assessed by the LEA 629,600 6500 Earnings on Investments 402,552 6700 Revenues from LEA Activities 355,760 6800 Revenues from Intermediary Sources / Pass-Through Funds 1,351,989 6910 Rentals 6910 Rentals 6920 Contributions and Donations from Private Sources 6940 Tuition from Patrons 6940 Tuition from Patrons 114,000 6990 Refunds and Other Miscellaneous Revenue 185,000 REVENUE FROM LOCAL SOURCES 7111 Basic Education Funding-Formula 7160 Tuition for Orphans Subsidy 7160 Tuition for Orphans Subsidy 7171 Pagic Education Funding-Social Security 7171 Special Education funds for School-Aged Pupils 7181 Pupil Transportation Subsidy 721 Special Education funds for School-Aged Pupils 7312 Nonpublic and Charter School Pupil Transportation Subsidy 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 7330 Health Services (Medical, Dental, Nurse, Act 25) 7340 State Property Tax Reduction Allocation 740 State Property Tax Reduction Allocation 750 Ready to Learn Block Grant 750 Ready to Learn Block Grant 750 State Share of Retirement Contributions 814,364,592 REVENUE FROM STATE SOURCES 8514 Title II - Improving the Academic Achievement of the Disadvantaged 750,000 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund 8810 School-Based Access Medicaid Reimbursement Program (SBAP) 8750,000 8616 Fund 8750 School-Based Access Medicaid Reimbursement Program (SBAP) 8750 School-Based Access Medicaid Reimbursement Program (SBAP) | 6120 Current Per Capita Taxes, Section 679 | 142,400 |
| 6400 Delinquencies on Taxes Levied / Assessed by the LEA 629,600 6500 Earnings on Investments 402,552 6700 Revenues from LEA Activities 355,760 6800 Revenues from Intermediary Sources / Pass-Through Funds 1,351,989 6910 Rentals 160,000 6920 Contributions and Donations from Private Sources 87,600 6940 Tuition from Patrons 14,000 6990 Refunds and Other Miscellaneous Revenue 185,000 REVENUE FROM LOCAL SOURCES REVENUE FROM STATE SOURCES 7111 Basic Education Funding-Formula 18,782,550 7112 Basic Education Funding-Formula 18,782,550 7112 Basic Education Funding-Social Security 2,071,898 7112 Basic Education Funding-Social Security 2,071,898 7112 Pacial Education funds for School-Aged Pupils 4,964,314 7212 Special Education Subsidy 2,239,720 7312 Nonpublic and Charter School Pupil Transportation Subsidy 730,457 <td>6140 Current Act 511 Taxes - Flat Rate Assessments</td> <td>209,900</td> | 6140 Current Act 511 Taxes - Flat Rate Assessments | 209,900 |
| 6500 Earnings on Investments 6700 Revenues from LEA Activities 6700 Revenues from LEA Activities 6700 Revenues from LEA Activities 6700 Revenues from Intermediary Sources / Pass-Through Funds 6700 Revenues from Intermediary Sources 6700 Revenue from Entrons 6700 Revenue From Local Sources 700 Revenue From Local Sources 700 Revenue From State Sources 700 State Calcuation Funding-Formula 700 Tuition for Orphans Subsidy 700 Passia Education funds for School-Aged Pupils 700 Tuition for Orphans Subsidy 700 Septial Education funds for School-Aged Pupils 700 Tuition for Orphans Subsidy 700 Rental and Charter School Pupil Transportation Subsidy 700 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 700 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 700 Rental Activities (Medical, Dental, Nurse, Act 25) 700 Ready to Learn Block Grant 700 Seady to Learn Block Gran | 6150 Current Act 511 Taxes - Proportional Assessments | 8,394,000 |
| 6700 Revenues from LEA Activities 355,760 6800 Revenues from Intermediary Sources / Pass-Through Funds 1,351,989 6910 Rentals 160,000 6920 Contributions and Donations from Private Sources 87,600 6940 Tuition from Patrons 14,000 6990 Refunds and Other Miscellaneous Revenue 185,000 REVENUE FROM LOCAL SOURCES 7111 Basic Education Funding-Formula 18,782,550 7112 Basic Education Funding-Social Security 2,071,898 7160 Tuition for Orphans Subsidy 150,191 7271 Special Education funds for School-Aged Pupils 4,964,314 7311 Pupil Transportation Subsidy 2,239,720 7312 Nonpublic and Charter School Pupil Transportation Subsidy 68,000 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 730,457 7330 Health Services (Medical, Dental, Nurse, Act 25) 130,000 7340 State Property Tax Reduction Allocation 2,153,616 7505 Ready to Learn Block Grant 76,832 | 6400 Delinquencies on Taxes Levied / Assessed by the LEA | 629,600 |
| 6800 Revenues from Intermediary Sources / Pass-Through Funds 6910 Rentals 6910 Rentals 6920 Contributions and Donations from Private Sources 87,600 6940 Tuition from Patrons 14,000 6990 Refunds and Other Miscellaneous Revenue 185,000 REVENUE FROM LOCAL SOURCES \$93,455,232 REVENUE FROM STATE SOURCES 7111 Basic Education Funding-Formula 18,782,550 7112 Basic Education Funding-Formula 18,782,550 7113 Basic Education Funding-Social Security 2,071,898 7160 Tuition for Orphans Subsidy 150,191 7271 Special Education funds for School-Aged Pupils 4,964,314 7311 Pupil Transportation Subsidy 2,239,720 7312 Nonpublic and Charter School Pupil Transportation Subsidy 88,000 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 730,457 7330 Health Services (Medical, Dental, Nurse, Act 25) 130,000 7340 State Property Tax Reduction Allocation 2,153,616 7505 Ready to Learn Block Grant 7599 Other State Revenue Not Listed Elsewhere in the 7000 Series 7590 Other State Revenue Not Listed Elsewhere in the 7000 Series 8514 Title I - Improving the Academic Achievement of the Disadvantaged 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund 8810 School-Based Access Medicaid Reimbursement Program (SBAP) 8350,000 8615 School-Based Access Medicaid Reimbursement Program (SBAP) | 6500 Earnings on Investments | 402,552 |
| 6910 Rentals 160,000 6920 Contributions and Donations from Private Sources 87,600 6940 Tuition from Patrons 14,000 6990 Refunds and Other Miscellaneous Revenue 185,000 REVENUE FROM LOCAL SOURCES \$93,455,232 REVENUE FROM STATE SOURCES 7111 Basic Education Funding-Formula 18,782,550 7112 Basic Education Funding-Social Security 2,071,898 7160 Tuition for Orphans Subsidy 150,191 7271 Special Education funds for School-Aged Pupils 4,964,314 7311 Pupil Transportation Subsidy 2,239,720 7312 Nonpublic and Charter School Pupil Transportation Subsidy 68,000 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 730,457 7330 Health Services (Medical, Dental, Nurse, Act 25) 130,000 7340 State Property Tax Reduction Allocation 2,153,616 7505 Ready to Learn Block Grant 776,832 7599 Other State Revenue Not Listed Elsewhere in the 7000 Series 100,000 7820 State Share of Retirement Contributions 9,197,014 REVENUE FROM STATE SOURCES REVENUE FROM STATE SOURCES 8514 Title II - Improving the Academic Achievement of the Disadvantaged 750,000 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8744 ARP ESSER - Elementary and Secondary School Emergency Relief 1,250,000 Reimbursements (Access) | 6700 Revenues from LEA Activities | 355,760 |
| 6920 Contributions and Donations from Private Sources 6940 Tuition from Patrons 14,000 6990 Refunds and Other Miscellaneous Revenue 185,000 REVENUE FROM LOCAL SOURCES REVENUE FROM STATE SOURCES 7111 Basic Education Funding-Formula 18,782,550 7112 Basic Education Funding-Social Security 2,071,898 7160 Tuition for Orphans Subsidy 150,191 7271 Special Education funds for School-Aged Pupils 4,964,314 7311 Pupil Transportation Subsidy 2,239,720 7312 Nonpublic and Charter School Pupil Transportation Subsidy 68,000 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 7300 Health Services (Medical, Dental, Nurse, Act 25) 130,000 7340 State Property Tax Reduction Allocation 2,153,616 7505 Ready to Learn Block Grant 776,832 7599 Other State Revenue Not Listed Elsewhere in the 7000 Series 100,000 7820 State Share of Retirement Contributions 9,197,014 REVENUE FROM STATE SOURCES 8514 Title II - Improving the Academic Achievement of the Disadvantaged 750,000 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund 8810 School-Based Access Medicaid Reimbursement Program (SBAP) 836,000 | 6800 Revenues from Intermediary Sources / Pass-Through Funds | 1,351,989 |
| 6940 Tuition from Patrons 6990 Refunds and Other Miscellaneous Revenue REVENUE FROM LOCAL SOURCES REVENUE FROM STATE SOURCES 7111 Basic Education Funding-Formula 7112 Basic Education Funding-Social Security 7160 Tuition for Orphans Subsidy 7161 Transportation Subsidy 7171 Special Education funds for School-Aged Pupils 7271 Special Education funds for School-Aged Pupils 7271 Nonpublic and Charter School Pupil Transportation Subsidy 7312 Nonpublic and Charter School Pupil Transportation Subsidy 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 7330 Health Services (Medical, Dental, Nurse, Act 25) 7330 Health Services (Medical, Dental, Nurse, Act 25) 7340 State Property Tax Reduction Allocation 7505 Ready to Learn Block Grant 776,832 7599 Other State Revenue Not Listed Elsewhere in the 7000 Series 100,000 7820 State Share of Retirement Contributions 9,197,014 REVENUE FROM STATE SOURCES 8514 Title I - Improving the Academic Achievement of the Disadvantaged 750,000 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund 8810 School-Based Access Medicaid Reimbursement Program (SBAP) 830,000 | 6910 Rentals | 160,000 |
| REVENUE FROM LOCAL SOURCES REVENUE FROM STATE SOURCES 7111 Basic Education Funding-Formula 7112 Basic Education Funding-Social Security 7113 Special Education funds for School-Aged Pupils 7114 Pupil Transportation Subsidy 715 Nonpublic and Charter School Pupil Transportation Subsidy 716 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 730 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 7310 Ready to Learn Block Grant 7505 Ready to Learn Block Grant 7505 Ready to Learn Block Grant 7505 State Share of Retirement Contributions 7820 State Share of Retirement Contributions 7820 State Share of Retirement Contributions 7820 State Share of Retirement Contributions 7821 Title II - Improving the Academic Achievement of the Disadvantaged 7821 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 7844 ARP ESSER - Elementary and Secondary School Emergency Relief Fund 8810 School-Based Access Medicaid Reimbursement Program (SBAP) 7850 Reimbursements (Access) | 6920 Contributions and Donations from Private Sources | 87,600 |
| REVENUE FROM LOCAL SOURCES REVENUE FROM STATE SOURCES 7111 Basic Education Funding-Formula 7112 Basic Education Funding-Social Security 7113 Paper Education Funding-Social Security 714 Special Education funds for School-Aged Pupils 715 Special Education funds for School-Aged Pupils 716 Tuition for Orphans Subsidy 717 Special Education funds for School-Aged Pupils 717 Special Education funds for School-Aged Pupils 718 Pupil Transportation Subsidy 719 Pupil Transportation Subsidy 710 Pupil Transportation Pupil Transportation Subsidy 710 Pupil Pupil Transportation Subsidy 710 Pupil Pupil Transportation Pupil Transportation Subsidy 710 Pupil Pupil Transportation Pupil Transportation Subsidy 710 Pupil Pupil Transportation Pupil Pup | 6940 Tuition from Patrons | 14,000 |
| REVENUE FROM STATE SOURCES 7111 Basic Education Funding-Formula 7112 Basic Education Funding-Social Security 2,071,898 7160 Tuition for Orphans Subsidy 150,191 7271 Special Education funds for School-Aged Pupils 7311 Pupil Transportation Subsidy 2,239,720 7312 Nonpublic and Charter School Pupil Transportation Subsidy 68,000 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 7304 Bealth Services (Medical, Dental, Nurse, Act 25) 130,000 7340 State Property Tax Reduction Allocation 7350 Ready to Learn Block Grant 7505 Ready to Learn Block Grant 7509 Other State Revenue Not Listed Elsewhere in the 7000 Series 7599 Other State Revenue Not Listed Elsewhere in the 7000 Series 8514 Title I - Improving the Academic Achievement of the Disadvantaged 750,000 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) | 6990 Refunds and Other Miscellaneous Revenue | 185,000 |
| 7111 Basic Education Funding-Formula 7112 Basic Education Funding-Social Security 710 Tuition for Orphans Subsidy 710 Tuition for Orphans Subsidy 7110 Special Education funds for School-Aged Pupils 711 Special Education funds for School-Aged Pupils 711 Pupil Transportation Subsidy 711 Pupil Transportation Subsidy 712 Nonpublic and Charter School Pupil Transportation Subsidy 713 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 713 Health Services (Medical, Dental, Nurse, Act 25) 713 Health Services (Medical, Dental, Nurse, Act 25) 713 State Property Tax Reduction Allocation 714 State Property Tax Reduction Allocation 715 Ready to Learn Block Grant 716,832 715 Other State Revenue Not Listed Elsewhere in the 7000 Series 710,000 718 State Share of Retirement Contributions 719 State Share of Retirement Contributions 710,000 711 REVENUE FROM STATE SOURCES 711 Title I - Improving the Academic Achievement of the Disadvantaged 710,000 711 Pupil Transportation Funding, Training, and Recruiting High Quality Teachers and Principals 710 Principals 711 Pupil Transportation Funding From Federal Secondary School Emergency Relief 71 Pupil From Federal Secondary School Emergency Relief 71 Pupil Finding F | REVENUE FROM LOCAL SOURCES | \$93,455,232 |
| 7112 Basic Education Funding-Social Security 7160 Tuition for Orphans Subsidy 7171 Special Education funds for School-Aged Pupils 7171 Special Education funds for School-Aged Pupils 7171 Pupil Transportation Subsidy 7171 Nonpublic and Charter School Pupil Transportation Subsidy 7171 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 7171 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 7171 Special Education Fund Payments / Building Reimbursement Subsidy 7171 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 717 Special Education Fund Payments / Building Reimbursement Subsidy 717 Special Education Fund Payments / Building Reimbursement Subsidy 717 Special Education Fund Payments / Building Reimbursement Subsidy 717 Special Education Fund Payments / Building Reimbursement Subsidy 718 Special Education Fund Payments / Building Reimbursement Subsidy 718 Special Education Fund Payments / Building Reimbursement Program (SBAP) 718 Special Education Fund Fund Fund Fund Fund Fund Fund Fun | REVENUE FROM STATE SOURCES | |
| 7160 Tuition for Orphans Subsidy 7271 Special Education funds for School-Aged Pupils 7271 Special Education funds for School-Aged Pupils 7311 Pupil Transportation Subsidy 2,239,720 7312 Nonpublic and Charter School Pupil Transportation Subsidy 68,000 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 730,457 7330 Health Services (Medical, Dental, Nurse, Act 25) 130,000 7340 State Property Tax Reduction Allocation 2,153,616 7505 Ready to Learn Block Grant 776,832 7599 Other State Revenue Not Listed Elsewhere in the 7000 Series 100,000 7820 State Share of Retirement Contributions 9,197,014 REVENUE FROM STATE SOURCES 8514 Title I - Improving the Academic Achievement of the Disadvantaged 750,000 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund 8810 School-Based Access Medicaid Reimbursement Program (SBAP) 8350,000 8616 Title II - Preparing (Access) | 7111 Basic Education Funding-Formula | 18,782,550 |
| 7271 Special Education funds for School-Aged Pupils 4,964,314 7311 Pupil Transportation Subsidy 2,239,720 7312 Nonpublic and Charter School Pupil Transportation Subsidy 68,000 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 730,457 7330 Health Services (Medical, Dental, Nurse, Act 25) 130,000 7340 State Property Tax Reduction Allocation 2,153,616 7505 Ready to Learn Block Grant 776,832 7599 Other State Revenue Not Listed Elsewhere in the 7000 Series 100,000 7820 State Share of Retirement Contributions 9,197,014 REVENUE FROM STATE SOURCES 8514 Title I - Improving the Academic Achievement of the Disadvantaged 750,000 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund 8810 School-Based Access Medicaid Reimbursement Program (SBAP) 8350,000 8615 Title II - Special Education Subsidue Access 8740 School-Based Access Medicaid Reimbursement Program (SBAP) 8750,000 | 7112 Basic Education Funding-Social Security | 2,071,898 |
| 7311 Pupil Transportation Subsidy 2,239,720 7312 Nonpublic and Charter School Pupil Transportation Subsidy 68,000 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 730,457 7330 Health Services (Medical, Dental, Nurse, Act 25) 130,000 7340 State Property Tax Reduction Allocation 2,153,616 7505 Ready to Learn Block Grant 776,832 7599 Other State Revenue Not Listed Elsewhere in the 7000 Series 100,000 7820 State Share of Retirement Contributions 9,197,014 REVENUE FROM STATE SOURCES 8514 Title I - Improving the Academic Achievement of the Disadvantaged 750,000 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund 8810 School-Based Access Medicaid Reimbursement Program (SBAP) 8350,000 | 7160 Tuition for Orphans Subsidy | 150,191 |
| 7312 Nonpublic and Charter School Pupil Transportation Subsidy 730 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 730,457 7330 Health Services (Medical, Dental, Nurse, Act 25) 130,000 7340 State Property Tax Reduction Allocation 2,153,616 7505 Ready to Learn Block Grant 776,832 7599 Other State Revenue Not Listed Elsewhere in the 7000 Series 100,000 7820 State Share of Retirement Contributions 9,197,014 REVENUE FROM STATE SOURCES 8514 Title I - Improving the Academic Achievement of the Disadvantaged 750,000 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) | 7271 Special Education funds for School-Aged Pupils | 4,964,314 |
| 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 730,457 7330 Health Services (Medical, Dental, Nurse, Act 25) 130,000 7340 State Property Tax Reduction Allocation 2,153,616 7505 Ready to Learn Block Grant 776,832 7599 Other State Revenue Not Listed Elsewhere in the 7000 Series 100,000 7820 State Share of Retirement Contributions 9,197,014 REVENUE FROM STATE SOURCES 8514 Title I - Improving the Academic Achievement of the Disadvantaged 750,000 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) | 7311 Pupil Transportation Subsidy | 2,239,720 |
| 7330 Health Services (Medical, Dental, Nurse, Act 25) 7340 State Property Tax Reduction Allocation 7340 State Property Tax Reduction Allocation 7350 Ready to Learn Block Grant 7399 Other State Revenue Not Listed Elsewhere in the 7000 Series 7399 Other State Revenue Not Listed Elsewhere in the 7000 Series 7390 State Share of Retirement Contributions 740 State Share of Retirement Contributions 750,000 | 7312 Nonpublic and Charter School Pupil Transportation Subsidy | 68,000 |
| 7340 State Property Tax Reduction Allocation 2,153,616 7505 Ready to Learn Block Grant 776,832 7599 Other State Revenue Not Listed Elsewhere in the 7000 Series 100,000 7820 State Share of Retirement Contributions 9,197,014 REVENUE FROM STATE SOURCES 8514 Title I - Improving the Academic Achievement of the Disadvantaged 750,000 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) | 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy | 730,457 |
| 7505 Ready to Learn Block Grant 776,832 7599 Other State Revenue Not Listed Elsewhere in the 7000 Series 100,000 7820 State Share of Retirement Contributions 9,197,014 REVENUE FROM STATE SOURCES \$41,364,592 REVENUE FROM FEDERAL SOURCES 8514 Title I - Improving the Academic Achievement of the Disadvantaged 750,000 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) | 7330 Health Services (Medical, Dental, Nurse, Act 25) | 130,000 |
| 7599 Other State Revenue Not Listed Elsewhere in the 7000 Series 100,000 7820 State Share of Retirement Contributions 9,197,014 REVENUE FROM STATE SOURCES \$41,364,592 REVENUE FROM FEDERAL SOURCES 8514 Title I - Improving the Academic Achievement of the Disadvantaged 750,000 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund 8810 School-Based Access Medicaid Reimbursement Program (SBAP) 350,000 Reimbursements (Access) | 7340 State Property Tax Reduction Allocation | 2,153,616 |
| 7820 State Share of Retirement Contributions 9,197,014 REVENUE FROM STATE SOURCES \$41,364,592 REVENUE FROM FEDERAL SOURCES 8514 Title I - Improving the Academic Achievement of the Disadvantaged 750,000 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8744 ARP ESSER - Elementary and Secondary School Emergency Relief 1,250,000 Fund 8810 School-Based Access Medicaid Reimbursement Program (SBAP) 350,000 Reimbursements (Access) | 7505 Ready to Learn Block Grant | 776,832 |
| REVENUE FROM STATE SOURCES REVENUE FROM FEDERAL SOURCES 8514 Title I - Improving the Academic Achievement of the Disadvantaged 750,000 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 150,000 8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund 8810 School-Based Access Medicaid Reimbursement Program (SBAP) 350,000 Reimbursements (Access) | 7599 Other State Revenue Not Listed Elsewhere in the 7000 Series | 100,000 |
| REVENUE FROM FEDERAL SOURCES 8514 Title I - Improving the Academic Achievement of the Disadvantaged 750,000 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 150,000 8744 ARP ESSER - Elementary and Secondary School Emergency Relief 1,250,000 Fund 8810 School-Based Access Medicaid Reimbursement Program (SBAP) 350,000 Reimbursements (Access) | 7820 State Share of Retirement Contributions | 9,197,014 |
| 8514 Title I - Improving the Academic Achievement of the Disadvantaged 750,000 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) | REVENUE FROM STATE SOURCES | \$41,364,592 |
| 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) | | |
| Principals 8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) 350,000 | 8514 Title I - Improving the Academic Achievement of the Disadvantaged | 750,000 |
| Fund 8810 School-Based Access Medicaid Reimbursement Program (SBAP) 350,000 Reimbursements (Access) | | 150,000 |
| 8810 School-Based Access Medicaid Reimbursement Program (SBAP) 350,000 Reimbursements (Access) | | 1,250,000 |
| · · · · | 8810 School-Based Access Medicaid Reimbursement Program (SBAP) | 350,000 |
| | Reimbursements (Access) | Page 6 |

Amount

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Amount

\$2,520,000

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming 20,000 (Quarterly) Program

REVENUE FROM FEDERAL SOURCES

137,339,824 TOTAL ESTIMATED REVENUES AND OTHER SOURCES

Boyertown Area SD

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Act 1 Index (current): 5.0%

AUN: 114060753

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

| Amo | ox. Tax Revenue from RE Taxes: unt of Tax Relief for Homestead Exclusions Approx. Tax Revenue: | \$81,455,431 \$2,153,616 \$83,609,047 | | |
|------|--|---|-----------------|-----------------|
| | ox. Tax Levy for Tax Rate Calculation: | \$86,055,975 | | |
| | | Berks | Montgomery | Total |
| | 2022-23 Data | | | |
| | a. Assessed Value | \$1,167,941,300 | \$1,608,409,939 | \$2,776,351,239 |
| | b. Real Estate Mills | 29.9170 | 29.9170 | 29.9170 |
| l. 2 | 2023-24 Data | | | |
| | c. 2021 STEB Market Value | \$1,683,461,144 | \$2,397,656,847 | \$4,081,117,991 |
| | d. Assessed Value | \$1,179,853,500 | \$1,612,902,229 | \$2,792,755,729 |
| | e. Assessed Value of New Constr/ Renov | \$0 | \$0 | \$0 |
| | 2022-23 Calculations | | | |
| | f. 2022-23 Tax Levy | \$34,941,300 | \$48,118,800 | \$83,060,100 |
| | (a * b) | | | |
| : | 2023-24 Calculations | | | |
| | g. Percent of Total Market Value | 41.25000% | 58.75000% | 100.00000% |
| II. | h. Rebalanced 2022-23 Tax Levy | | | \$83,060,100 |
| | (f Total * g) | | | |
| | i. Base Mills Subject to Index | 29.9170 | 29.9170 | 29.9170 |
| | (h / a * 1000) if no reassessment | | | |
| | (h / (d-e) * 1000) if reassessment | | | |
| | Calculation of Tax Rates and Levies Generated | | | |
| | j. Weighted Avg. Collection Percentage | 97.08360% | 97.08360% | 97.08360% |
| | k. Tax Levy Needed | | | \$86,055,975 |
| | (Approx. Tax Levy * g) | | | |
| | I. 2023-24 Real Estate Tax Rate | 30.8140 | 30.8140 | 30.8140 |
| | (k / d * 1000) | | | |
| III. | m. Tax Levy Generated by Mills | \$36,356,006 | \$49,699,969 | \$86,055,975 |
| | (I / 1000 * d) | | | |
| | n. Tax Levy minus Tax Relief for Homestead Exclusions | | | \$83,902,359 |
| | (m - Amount of Tax Relief for Homestead Exclusions) | | | |
| | o. Net Tax Revenue Generated By Mills | | | \$81,455,431 |
| | (n * Est. Pct. Collection) | | | |
| | | | Page 8 | |

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AUN: 114060753 **Boyertown Area SD** Printed 6/8/2023 12:52:59 PM

Act 1 Index (current): 5.0%

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

\$81,455,431 Approx. Tax Revenue from RE Taxes:

\$2,153,616 **Amount of Tax Relief for Homestead Exclusions**

\$83,609,047 **Total Approx. Tax Revenue:**

\$86,055,975 Approx. Tax Levy for Tax Rate Calculation:

| | | | ippiox. Tax Levy for Tax Nate Calculation. |
|--------------|--------------|--------------|--|
| Total | Montgomery | Berks | |
| | | | Index Maximums |
| 31.4129 | 31.4129 | 31.4129 | p. Maximum Mills Based On Index |
| | | | (i * (1 + Index)) |
| | 0.0000 | 0.0000 | q. Mills In Excess of Index |
| | | | (if (l > p), (l - p)) |
| \$87,728,556 | \$50,665,936 | \$37,062,620 | r. Maximum Tax Levy Based On Index |
| | | | IV. (p / 1000 * d) |
| | Yes | Yes | s. Millage Rate within Index? |
| | | | (If I > p Then No) |
| \$0 | \$0 | \$0 | 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) |

Information Related to Property Tax Relief

| | Assessed Value Exclusion per Homestead | \$5,743.00 | \$5,743.00 | |
|----|---|------------|------------|-----------|
| V. | Number of Homestead/Farmstead Properties | 5278 | 6898 | 12176 |
| | Median Assessed Value of Homestead Properties | | | \$136,283 |

Real Estate Tax Rate (RETR) Report

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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AUN: 114060753 Boyertown Area SD

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Act 1 Index (current): 5.0%

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

Approx. Tax Revenue from RE Taxes: \$81,455,431

Amount of Tax Relief for Homestead Exclusions \$2,153,616

Total Approx. Tax Revenue: \$83,609,047

Approx. Tax Levy for Tax Rate Calculation: \$86,055,975

Berks Montgomery Total

State Property Tax Reduction Allocation used for: Homestead Exclusions \$2,153,616 Lowering RE Tax Rate \$0 \$2,153,616

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions \$0 \$0

Amount of Tax Relief from State/Local Sources \$2,153,616

Boyertown Area SD

Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE

LEA: 114060753

| | nt Real Estate Taxes | | Amount of Tax Homestead E | | nus Homestead usions | Net Tax Revenue Generated By Mills |
|----------------------|---|----------------------------|------------------------------|-----------------------|-------------------------|------------------------------------|
| County Name Berks | | ax Levy Generated by Mills | | | Percent | Collected |
| | 1,179,853,500 30.8140 | 36,356,006 | | | | 97.08360% |
| Montgomery | 1,612,902,229 30.8140 | 49,699,969 | | | | 97.08360% |
| Totals: | 2,792,755,729 | 86,055,975 | - | 2,153,616 = | 83,902,359 X | 97.08360% = 81,455,431 |
| | | | Rate | | | Estimated Revenue |
| 6420 | Current Der Conite Toyee Section 670 | | | | | |
| 6120 | Current Per Capita Taxes, Section 679 | | \$5.00 | | | 142,400 |
| 6140 | Current Act 511 Taxes – Flat Rate Assessments | | <u>Rate</u> | Add'l Rate (if appl.) | | <u> </u> |
| 6141 | Current Act 511 Per Capita Taxes | | \$5.00 | \$0.00 | , | · |
| 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 | , | • |
| 6144 | Current Act 511 Trailer Taxes | | \$0.00 | \$0.00 | | 0 0 |
| 6145 | Current Act 511 Business Privilege Taxes – Flat F | | \$0.00 | \$0.00 |) | 0 0 |
| 6146 | Current Act 511 Mechanical Device Taxes – Flat I | | \$0.00 | \$0.00 | | 0 0 |
| 6149 | Current Act 511 Taxes, Other Flat Rate Assessment | ents | \$0.00 | \$0.00 |) | 0 0 |
| | Total Current Act 511 Taxes - Flat Rate Assess | | | | 209,90 | |
| 6150 | Current Act 511 Taxes – Proportional Assessment | <u>'S</u> | <u>Rate</u> | Add'l Rate (if appl.) | <u>Tax Lev</u> | |
| 6151 | Current Act 511 Earned Income Taxes | | 0.500% | 0.000% | 7,300,00 | 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% | 1,094,00 | 0 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 – Perce | entage | 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 Assess | sments | 0 | C |) | 0 0 |
| | Total Current Act 511 Taxes - Proportional As | sessments | | | 8,394,00 | 0 8,394,000 |
| | Total Act 511, Current Taxes | | | | | 8,603,900 |
| | | Act 511 | Tax Limit> | > 4,081,117,99 | 91 X 1 | 2 48,973,416 |
| | | | | Market Valu | ue Mill | s (511 Limit) |

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| Tax | | Tax Rate Cha | arged in: | Percent | Less than | | Additional Charge | | Percent | Less than |
|--------------|--|-------------------------|-----------|-------------------|----------------------|-------|-------------------------|---------|-------------------|----------------------|
| Functio n | Description | 2022-23 (Rebalanced) | 2023-24 | Change in Rate | or equal to Index | Index | 2022-23 (Rebalanced) | 2023-24 | Change in Rate | or equal to Index |
| 6111 | Current Real Estate Taxes | | , | | | | | | | , |
| | Berks | 29.9170 | 30.8140 | 3.00% | Yes | 5.0% | | | | |
| | Montgomery | 29.9170 | 30.8140 | 3.00% | Yes | 5.0% | | | | |
| | Current Per Capita Taxes, Section 679 ent Act 511 Taxes – Flat Rate Assessments | \$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% | | | | |
| 6143 | Current Act 511 Local Services Taxes | \$5.00 | \$5.00 | 0.00% | Yes | 5.0% | | | | |
| Curr | ent Act 511 Taxes – Proportional Assessments | | | | | | | | | |
| 6151 | Current Act 511 Earned Income Taxes | 0.500% | 0.500% | 0.00% | Yes | 5.0% | | | | |
| 6153 | Current Act 511 Real Estate Transfer Taxes | 0.500% | 0.500% | 0.00% | Yes | 5.0% | | | | |

550,000

\$7,354,356

\$139,167,044

LEA: 114060753 Boyertown Area SD

5900 Budgetary Reserve

Total Other Expenditures and Financing Uses

Total Estimated Expenditures and Other Financing Uses

| LLA : 114000735 Boyertown Alea Sb | |
|--|---------------|
| Printed 6/8/2023 12:53:03 PM | Page - 1 of 1 |
| <u>Description</u> | <u>Amount</u> |
| 1000 Instruction | |
| 1100 Regular Programs - Elementary / Secondary | 65,872,399 |
| 1200 Special Programs - Elementary / Secondary | 23,627,413 |
| 1300 Vocational Education | 2,063,589 |
| 1400 Other Instructional Programs - Elementary / Secondary | 283,540 |
| 1800 Pre-Kindergarten | 573,569 |
| Total Instruction | \$92,420,510 |
| 2000 Support Services | |
| 2100 Support Services - Students | 3,777,097 |
| 2200 Support Services - Instructional Staff | 3,003,205 |
| 2300 Support Services - Administration | 6,960,937 |
| 2400 Support Services - Pupil Health | 1,887,090 |
| 2500 Support Services - Business | 1,248,636 |
| 2600 Operation and Maintenance of Plant Services | 9,331,886 |
| 2700 Student Transportation Services | 6,439,979 |
| 2800 Support Services - Central | 4,559,674 |
| 2900 Other Support Services | 101,000 |
| Total Support Services | \$37,309,504 |
| 3000 Operation of Non-Instructional Services | |
| 3200 Student Activities | 2,073,674 |
| 3300 Community Services | 9,000 |
| Total Operation of Non-Instructional Services | \$2,082,674 |
| 5000 Other Expenditures and Financing Uses | |
| 5100 Debt Service / Other Expenditures and Financing Uses | 6,804,256 |
| 5200 Interfund Transfers - Out | 100 |

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1000 Instruction

Description

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits300 Purchased Professional and Technical Services

400 Purchased Property Services500 Other Purchased Services

600 Supplies 700 Property

800 Other Objects

Total Regular Programs - Elementary / Secondary

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits300 Purchased Professional and Technical Services

500 Other Purchased Services

Total Special Programs - Elementary / Secondary

1300 Vocational Education

500 Other Purchased Services

Total Vocational Education

1400 Other Instructional Programs - Elementary / Secondary 100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits300 Purchased Professional and Technical Services

500 Other Purchased Services600 Supplies

Total Other Instructional Programs - Elementary / Secondary

1800 <u>Pre-Kindergarten</u>100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits600 Supplies

Total Pre-Kindergarten
Total Instruction

2000 Support Services2100 Support Services - Students

100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits300 Purchased Professional and Technical Services

400 Purchased Property Services500 Other Purchased Services

600 Supplies 800 Other Objects

Total Support Services - Students

2,180,203 16,000 10,400 \$65,872,399

7,266,792

5,056,706 8,270,600 3,033,315 \$23,627,413

2 063 589

2,063,589 **\$2,063,589**

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Amount

32.822.233

21,997,918

5,380,160

3,429,985

35.500

\$2,063,589

24,323 17,042

71,800 170,000 375

\$283,540

200,554

140,515 232,500

> \$573,569 \$92,420,510

2,134,773

1,510,164

120,000 1,260

3,750 6,900

6,900 250

\$3,777,097

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Printed 6/8/2023 12:53:04 PM **Description Amount**

2200 Support Services - Instructional Staff 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 400 Purchased Property Services

500 Other Purchased Services

600 Supplies 700 Property

800 Other Objects

Total Support Services - Instructional Staff 2300 Support Services - Administration

100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services

600 Supplies 700 Property

800 Other Objects **Total Support Services - Administration**

2400 Support Services - Pupil Health 100 Personnel Services - Salaries

> 300 Purchased Professional and Technical Services 400 Purchased Property Services

200 Personnel Services - Employee Benefits

500 Other Purchased Services 600 Supplies

Total Support Services - Pupil Health

800 Other Objects

100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

400 Purchased Property Services

500 Other Purchased Services 600 Supplies

2500 Support Services - Business 100 Personnel Services - Salaries

> 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services

400 Purchased Property Services

600 Supplies 700 Property

Total Support Services - Business

500 Other Purchased Services

2600 Operation and Maintenance of Plant Services

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1.322.622

923,303 96.000 97,800

34,630 461.100 67.500 250 \$3.003.205

> 3.539.065 2,486,200

> > 2,350 161,422 92.295 1.000

618,015

60,590 \$6,960,937

1.099.726

770,019

6,820

875 350 9,300 \$1,887,090

473,689 345,772

79.825 244,350 63,500

15,000

9.000 17,500 \$1,248,636

3,579,642

2,657,594

452,500

634.900

121,600

1,678,050

\$6,439,979

958,890

405.000

\$2.082.674

Boyertown Area SD

Printed 6/8/2023 12:53:04 PM Page - 3 of 4 **Description Amount**

700 Property 195.000 800 Other Objects 12,600

Total Operation and Maintenance of Plant Services \$9,331,886

2700 Student Transportation Services

LEA: 114060753

100 Personnel Services - Salaries 38.954 200 Personnel Services - Employee Benefits 125 300 Purchased Professional and Technical Services 133,500 400 Purchased Property Services 17.000

500 Other Purchased Services 6,180,000 600 Supplies 45,400 700 Property 25,000

Total Student Transportation Services 2800 Support Services - Central

100 Personnel Services - Salaries

700 Property

200 Personnel Services - Employee Benefits 669.942 300 Purchased Professional and Technical Services 175,013 400 Purchased Property Services 91,540 500 Other Purchased Services 321.403 600 Supplies 1.933.336

800 Other Objects 4.550 **Total Support Services - Central** \$4,559,674

2900 Other Support Services 500 Other Purchased Services 101,000

\$101,000 **Total Other Support Services Total Support Services** \$37,309,504

3000 Operation of Non-Instructional Services

Total Operation of Non-Instructional Services

3200 Student Activities 100 Personnel Services - Salaries 1,085,694 200 Personnel Services - Employee Benefits 582,586

300 Purchased Professional and Technical Services 55.000 400 Purchased Property Services 63,400 500 Other Purchased Services 102.244

600 Supplies 149.150 700 Property

10,000 800 Other Objects 25,600

Total Student Activities \$2,073,674

3300 Community Services

300 Purchased Professional and Technical Services 8,000 500 Other Purchased Services 800

600 Supplies 200

Total Community Services \$9,000

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| 2023-2024 Final General Fund Budget | Estimated Expenditures and Other Financing Uses: Detail |
|--|---|
| LEA: 114060753 Boyertown Area SD | |
| Printed 6/8/2023 12:53:04 PM | Page - 4 of 4 |
| <u>Description</u> | <u>Amount</u> |
| 5000 Other Expenditures and Financing Uses | |
| 5100 Debt Service / Other Expenditures and Financing Uses | |
| 800 Other Objects | 3,083,256 |
| 900 Other Uses of Funds | 3,721,000 |
| Total Debt Service / Other Expenditures and Financing Uses | \$6,804,256 |
| 5200 Interfund Transfers - Out | |
| 900 Other Uses of Funds | 100 |
| Total Interfund Transfers - Out | \$100 |
| 5900 Budgetary Reserve | |
| 800 Other Objects | 550,000 |

Total Budgetary Reserve

TOTAL EXPENDITURES

Total Other Expenditures and Financing Uses

\$550,000 \$7,354,356

\$139,167,044

Pension Trust Fund Activity Fund Other Agency Fund

| Printed 6/8/2023 12:53:05 PM | | | Page - 1 of 2 |
|--|-------------------------------------|---------------------------------------|---------------|
| Cash and Short-Term Investments | 06/30/2023 Estimate | 06/30/2024 Projection | |
| General Fund | 49,205,000 | 47,000,000 | |
| 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 | 2,700,000 | 2,700,000 | |
| Debt Service Fund | | | |
| Food Service / Cafeteria Operations Fund | 1,750,000 | 1,500,000 | |
| Child Care Operations Fund | | | |
| Other Enterprise Funds | | | |
| Internal Service Fund | | | |
| Private Purpose Trust Fund | 65,000 | 65,000 | |
| Investment Trust Fund | | | |
| Pension Trust Fund | | | |
| Activity Fund | 653,000 | 650,000 | |
| Other Agency Fund | | | |
| | | | |
| Permanent Fund | | | |
| Permanent Fund Total Cash and Short-Term Investments | \$54,373,000 | \$51,915,000 | |
| Total Cash and Short-Term Investments | | | |
| | \$54,373,000 06/30/2023 Estimate | \$51,915,000 06/30/2024 Projection | |
| Total Cash and Short-Term Investments Long-Term Investments General Fund | | | |
| Total Cash and Short-Term Investments Long-Term Investments General Fund Public Purpose (Expendable) Trust Fund | | | |
| Total Cash and Short-Term Investments Long-Term Investments General Fund | | | |
| Total Cash and Short-Term Investments Long-Term Investments General Fund Public Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds | | | |
| Total Cash and Short-Term Investments Long-Term Investments General Fund Public Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund | | | |
| Total Cash and Short-Term Investments Long-Term Investments 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 | | | |
| Total Cash and Short-Term Investments Long-Term Investments 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 | | | |
| Total Cash and Short-Term Investments Long-Term Investments 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 | | | |
| Total Cash and Short-Term Investments Long-Term Investments 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 | | | |
| Total Cash and Short-Term Investments Long-Term Investments 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 | | | |
| Total Cash and Short-Term Investments Long-Term Investments 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 | | | |
| Total Cash and Short-Term Investments Long-Term Investments 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 | | | |

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 6/30/2023 Estimate
 06/30/2023 Estimate
 06/30/2024 Projection

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Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS \$54,373,000 \$51,915,000

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2023-2024 Final General Fund Budget

LEA: 114060753 Boyertown Area SD

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Long-Term Indebtedness 06/30/2023 Estimate 06/30/2024 Projection **General Fund** 0510 Bonds Payable 84,224,000 80,578,000 0520 Extended-Term Financing Agreements Payable 0530 Lease and Other Right To Use Obligations 400,000 400,000 0540 Accumulated Compensated Absences 200,000 200,000 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 18,978,000 18,900,000 0599 Other Noncurrent Liabilities \$103.802.000 \$100,078,000 **Total General Fund**

Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

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

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund

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2023-2024 Final General Fund Budget

LEA: 114060753 Boyertown Area SD

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<u>Long-Term Indebtedness</u> <u>06/30/2023 Estimate</u> <u>06/30/2024 Projection</u>

Capital Reserve Fund - § 690, §1850

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

Total Debt Service Fund

06/30/2023 Estimate

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06/30/2024 Projection

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Food Service / Cafeteria Operations Fund

0510 Bonds Payable

Long-Term Indebtedness

- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 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 and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

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LEA: 114060753 Boyertown Area SD

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<u>Long-Term Indebtedness</u> <u>06/30/2023 Estimate</u> <u>06/30/2024 Projection</u>

Private Purpose Trust Fund

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

Total Private Purpose Trust Fund

Investment Trust Fund

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

Total Activity Fund

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<u>Long-Term Indebtedness</u> <u>06/30/2023 Estimate</u> <u>06/30/2024 Projection</u>

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use 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
- 0530 Lease and Other Right To Use 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 \$103,802,000 \$100,078,000

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Short-Term Payables 06/30/2023 Estimate 06/30/2024 Projection

General Fund

Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - § 690, §1850

Capital Reserve Fund - § 1431

Other Capital Projects Fund

Debt Service Fund

Food Service / Cafeteria Operations Fund

Child Care Operations Fund

Other Enterprise Funds

Internal Service Fund

Private Purpose Trust Fund

Investment Trust Fund

Pension Trust Fund

Activity Fund

Other Agency Fund

Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS \$103,802,000 \$100,078,000

2023-2024 Final General Fund Budget

Fund Balance Summary (FBS)

LEA: 114060753 Boyertown Area SD

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| Account Description | Amounts |
|---|--------------|
| 0810 Nonspendable Fund Balance | 1,121,810 |
| 0820 Restricted Fund Balance | |
| 0830 Committed Fund Balance | 4,100,000 |
| 0840 Assigned Fund Balance | 3,000,000 |
| 0850 Unassigned Fund Balance | 8,277,719 |
| Total Ending Fund Balance - Committed, Assigned, and Unassigned | \$15,377,719 |
| 5900 Budgetary Reserve | 550,000 |
| Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve | \$17,049,529 |