

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Jamie Van Lenten

Contact Person

vanlentenj@southbutler.net

Email Address

6-29-2022

Date

6/29/2022

Date

6/29/2022

Date

(724)352-1700

Telephone

Extn :

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : South Butler County SD	COUNTY : Butler	AUN : 104107803
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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	\$38291024
Ending Unassigned Fund Balance	\$3359119
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.77%

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**


24 PS 6-687(a)(1)

(03/2006)

School District Name : South Butler County SD	County : Butler	AUN Number : 104107803
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 6.29.2022
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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.	We typically budget \$200,000 in the budget as a contingency fund. It is used for unplanned extraordinary expenses that might occur within the fiscal year.
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.	\$639,485 of the assigned capital improvements fund balance was used to balance the budget. These funds will be put towards the building project for the High School.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Of the \$7,512,004 in Assigned Fund Balance, \$2,250,000 is designated for PSERS and \$5,262,004 is designated 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	31,741
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	8,151,490
0850 Unassigned Fund Balance	3,359,119
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$11,510,609</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	21,361,086
7000 Revenue from State Sources	15,518,737
8000 Revenue from Federal Sources	771,715
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$37,651,538</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$49,162,147</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	16,109,711
6112 Interim Real Estate Taxes	37,186
6113 Public Utility Realty Taxes	20,000
6114 Payments in Lieu of Current Taxes - State / Local	118,653
6120 Current Per Capita Taxes, Section 679	55,000
6140 Current Act 511 Taxes - Flat Rate Assessments	91,250
6150 Current Act 511 Taxes - Proportional Assessments	2,943,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	602,750
6500 Earnings on Investments	14,824
6700 Revenues from LEA Activities	167,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	622,712
6910 Rentals	32,000
6920 Contributions and Donations from Private Sources	110,000
6990 Refunds and Other Miscellaneous Revenue	437,000

**REVENUE FROM LOCAL SOURCES \$21,361,086**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	8,042,872
7112 Basic Education Funding-Social Security	592,539
7160 Tuition for Orphans Subsidy	26,000
7271 Special Education funds for School-Aged Pupils	1,545,843
7311 Pupil Transportation Subsidy	1,378,796
7312 Nonpublic and Charter School Pupil Transportation Subsidy	84,465
7330 Health Services (Medical, Dental, Nurse, Act 25)	46,700
7340 State Property Tax Reduction Allocation	749,833
7505 Ready to Learn Block Grant	336,435
7820 State Share of Retirement Contributions	2,715,254

**REVENUE FROM STATE SOURCES \$15,518,737**

**REVENUE FROM FEDERAL SOURCES**

8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	6,516
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	426,733
8746 ARP IDEA	72,854
8751 ARP ESSER Learning Loss	23,690
8752 ARP ESSER Summer Programs	4,738
8753 ARP ESSER Afterschool Programs	4,738
8754 ARP ESSER Homeless Children and Youth Funds	21,507

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	205,039
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,900

**REVENUE FROM FEDERAL SOURCES** **\$771,715**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES** **37,651,538**

Act 1 Index (current): 3.9%

<b>Calculation Method:</b>	<b>Revenue</b>
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>4</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$16,109,712</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$749,833</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$16,859,545</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$17,622,102</b>

	Butler	Total
<hr/>		
<b>2021-22 Data</b>		
a. Assessed Value	\$181,838,181	\$181,838,181
b. Real Estate Mills	94.2750	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$1,515,800,664	\$1,515,800,664
d. Assessed Value	\$184,696,360	\$184,696,360
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$17,142,795	\$17,142,795
(a * b)		
<b>2022-23 Calculations</b>		
<b>II.</b> g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$17,142,795	\$17,142,795
(f Total * g)		
i. Base Mills Subject to Index	94.2750	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.48041%	95.48041%
k. Tax Levy Needed	\$17,622,102	\$17,622,102
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>95.4112</b>	
(k / d * 1000)		
<b>III.</b> m. Tax Levy Generated by Mills	\$17,622,101	\$17,622,101
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$16,872,268
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$16,109,711
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.9%

<b>Calculation Method:</b>	<b>Revenue</b>
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>4</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$16,109,712</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$749,833</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$16,859,545</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$17,622,102</b>

	Butler	Total
<hr/>		
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	97.9517	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$18,091,322	\$18,091,322
<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

<b>Information Related to Property Tax Relief</b>		
Assessed Value Exclusion per Homestead	\$1,582.00	
<b>V.</b> Number of Homestead/Farmstead Properties	4975	4975
Median Assessed Value of Homestead Properties		\$19,750

Act 1 Index (current): 3.9%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$16,109,712
Amount of Tax Relief for Homestead Exclusions	<u>\$749,833</u>
Total Approx. Tax Revenue:	\$16,859,545
Approx. Tax Levy for Tax Rate Calculation:	\$17,622,102

Butler	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$749,833	Lowering RE Tax Rate	\$0	\$749,833
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$749,833</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>
Butler	184,696,360	95.4112	17,622,101			95.48041%	
<b>Totals:</b>	<b>184,696,360</b>		<b>17,622,101</b>	749,833 =	16,872,268 X	95.48041% =	16,109,711

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		55,000
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	55,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	36,250
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 91,250 91,250**

	<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%	2,615,000	2,615,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	328,000	328,000
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 2,943,000 2,943,000**

**Total Act 511, Current Taxes 3,034,250**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,515,800,664 X</b>	<b>12</b>	<b>18,189,608</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2021-22 (Rebalanced)	2022-23	Percent Change in Rate			2021-22 (Rebalanced)	2022-23	
6111	<u>Current Real Estate Taxes</u> Butler	94.2750	95.4112	1.21%	Yes	3.9%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.9%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.9%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.9%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.9%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	16,083,075
1200 Special Programs - Elementary / Secondary	4,783,355
1300 Vocational Education	1,602,110
1400 Other Instructional Programs - Elementary / Secondary	94,790
<b>Total Instruction</b>	<b>\$22,563,330</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	941,306
2200 Support Services - Instructional Staff	1,918,303
2300 Support Services - Administration	2,389,423
2400 Support Services - Pupil Health	434,583
2500 Support Services - Business	482,779
2600 Operation and Maintenance of Plant Services	3,078,316
2700 Student Transportation Services	2,834,004
2800 Support Services - Central	236,516
2900 Other Support Services	37,668
<b>Total Support Services</b>	<b>\$12,352,898</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,076,052
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,076,052</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,372,744
5200 Interfund Transfers - Out	726,000
5900 Budgetary Reserve	200,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,298,744</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$38,291,024</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	8,230,794
200 Personnel Services - Employee Benefits	5,647,772
300 Purchased Professional and Technical Services	395,424
400 Purchased Property Services	74,925
500 Other Purchased Services	1,060,550
600 Supplies	642,895
700 Property	15,990
800 Other Objects	14,725
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$16,083,075</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,889,865
200 Personnel Services - Employee Benefits	1,432,808
300 Purchased Professional and Technical Services	297,082
500 Other Purchased Services	1,118,450
600 Supplies	44,950
800 Other Objects	200
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,783,355</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	563,486
200 Personnel Services - Employee Benefits	404,810
300 Purchased Professional and Technical Services	16,259
400 Purchased Property Services	5,140
500 Other Purchased Services	536,157
600 Supplies	63,489
700 Property	6,249
800 Other Objects	6,520
<b>Total Vocational Education</b>	<b>\$1,602,110</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	61,071
200 Personnel Services - Employee Benefits	26,569
400 Purchased Property Services	1,300
600 Supplies	5,850
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$94,790</b>
<b>Total Instruction</b>	<b>\$22,563,330</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	529,785
200 Personnel Services - Employee Benefits	352,920
300 Purchased Professional and Technical Services	19,575
400 Purchased Property Services	2,500
500 Other Purchased Services	2,200
600 Supplies	32,401

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,925
<b>Total Support Services - Students</b>	<b>\$941,306</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	670,563
200 Personnel Services - Employee Benefits	487,321
300 Purchased Professional and Technical Services	70,792
400 Purchased Property Services	233,490
500 Other Purchased Services	37,580
600 Supplies	306,957
700 Property	111,600
<b>Total Support Services - Instructional Staff</b>	<b>\$1,918,303</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,252,095
200 Personnel Services - Employee Benefits	802,298
300 Purchased Professional and Technical Services	200,324
400 Purchased Property Services	9,860
500 Other Purchased Services	39,260
600 Supplies	30,350
700 Property	3,011
800 Other Objects	52,225
<b>Total Support Services - Administration</b>	<b>\$2,389,423</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	263,898
200 Personnel Services - Employee Benefits	152,280
300 Purchased Professional and Technical Services	5,650
400 Purchased Property Services	500
500 Other Purchased Services	375
600 Supplies	9,250
700 Property	2,500
800 Other Objects	130
<b>Total Support Services - Pupil Health</b>	<b>\$434,583</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	216,481
200 Personnel Services - Employee Benefits	140,074
300 Purchased Professional and Technical Services	47,444
400 Purchased Property Services	10,250
500 Other Purchased Services	8,230
600 Supplies	53,000
800 Other Objects	7,300
<b>Total Support Services - Business</b>	<b>\$482,779</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,264,574
200 Personnel Services - Employee Benefits	832,487
300 Purchased Professional and Technical Services	15,150
400 Purchased Property Services	205,530

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	175,850
600 Supplies	560,300
700 Property	23,250
800 Other Objects	1,175
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,078,316</b>
<b>2700 <u>Student Transportation Services</u></b>	
300 Purchased Professional and Technical Services	250
500 Other Purchased Services	2,832,404
600 Supplies	1,350
<b>Total Student Transportation Services</b>	<b>\$2,834,004</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	140,007
200 Personnel Services - Employee Benefits	75,765
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	9,960
600 Supplies	9,284
<b>Total Support Services - Central</b>	<b>\$236,516</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	37,668
<b>Total Other Support Services</b>	<b>\$37,668</b>
<b>Total Support Services</b>	<b>\$12,352,898</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	408,595
200 Personnel Services - Employee Benefits	217,971
300 Purchased Professional and Technical Services	103,695
400 Purchased Property Services	62,300
500 Other Purchased Services	148,641
600 Supplies	99,730
700 Property	15,700
800 Other Objects	19,420
<b>Total Student Activities</b>	<b>\$1,076,052</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,076,052</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	1,372,744
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,372,744</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	726,000
<b>Total Interfund Transfers - Out</b>	<b>\$726,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	200,000



<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$2,298,744
<b>TOTAL EXPENDITURES</b>	<b>\$38,291,024</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	11,714,000	10,864,000
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>\$11,714,000</b>	<b>\$10,864,000</b>

**Long-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	286,000	136,000
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		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$286,000</b>	<b>\$136,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$12,000,000</b>	<b>\$11,000,000</b>

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	32,025,000	31,475,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	453,623	481,623
0550 Authority Lease Obligations	225,847	93,779
0560 Other Post-Employment Benefits (OPEB)	10,905,000	11,905,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$43,609,470</b>	<b>\$43,955,402</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		

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

<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
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**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

<b>Total Capital Reserve Fund - \$ 1431</b>		
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**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

<b>Total Other Capital Projects Fund</b>		
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**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

<b>Total Debt Service Fund</b>		
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**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

**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 Permanent Fund**

**Total Long-Term Indebtedness**

**\$43,609,470**

**\$43,955,402**



**Short-Term Payables**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	212,130	682,048
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 Short-Term Payables</b>	<b>\$212,130</b>	<b>\$682,048</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$43,821,600</b>	<b>\$44,637,450</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	31,741
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,512,004
0850 Unassigned Fund Balance	3,359,119
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$10,871,123</b>
<b>5900 Budgetary Reserve</b>	<b>200,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$11,102,864</b>