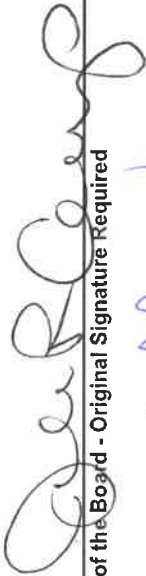


# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Heather Bonzo

Contact Person

heather.bonzo@basdk12.org

Email Address

Date

6-26-23

Date

6-26-2023

Date

6-26-23

(724)214-3140

Telephone

Extn :

Extension

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2023-2024 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Butler Area SD	COUNTY : Butler	AUN : 104101252
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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 2023-2024 (compared to 2022-2023 )?

Yes ☒  
No ☐

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$110431467
Ending Unassigned Fund Balance	\$8569155
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.75%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒  
No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/29/23
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Butler Area SD	County : Butler	AUN Number : 104101252
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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 5-22-23
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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>
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.	To maintain fund balance percentage limit as recommended by PDE.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The committed fund balance is to cover the Allegheny County Schools Health Insurance Consortium buy-in spread over 5 years and to help with Voluntary Early Retirement Incentive costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance is to cover HRA/VERI costs related to retirements, future capital, technology, equipment, and curriculum costs.

<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	1,138,173	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	441,704	
0840 Assigned Fund Balance	10,125,990	
0850 Unassigned Fund Balance	8,569,155	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$19,136,849</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	55,497,812	
7000 Revenue from State Sources	51,838,314	
8000 Revenue from Federal Sources	3,095,341	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$110,431,467</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$129,568,316</u></b>

LEA : 104101252     Butler Area SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	43,033,203
6112 Interim Real Estate Taxes	58,548
6113 Public Utility Realty Taxes	50,000
6114 Payments in Lieu of Current Taxes - State / Local	77,609
6120 Current Per Capita Taxes, Section 679	140,500
6140 Current Act 511 Taxes - Flat Rate Assessments	259,262
6150 Current Act 511 Taxes - Proportional Assessments	7,080,600
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,271,251
6500 Earnings on Investments	811,674
6700 Revenues from LEA Activities	207,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,293,498
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	135,000
6940 Tuition from Patrons	429,667
6990 Refunds and Other Miscellaneous Revenue	600,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$55,497,812</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	28,959,646
7112 Basic Education Funding-Social Security	1,716,166
7160 Tuition for Orphans Subsidy	76,734
7271 Special Education funds for School-Aged Pupils	5,512,952
7311 Pupil Transportation Subsidy	2,401,188
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,629,482
7330 Health Services (Medical, Dental, Nurse, Act 25)	115,000
7340 State Property Tax Reduction Allocation	2,467,403
7360 Safe Schools	18,200
7505 Ready to Learn Block Grant	1,147,945
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	166,191
7820 State Share of Retirement Contributions	7,627,407
<b>REVENUE FROM STATE SOURCES</b>	<b>\$51,838,314</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,586,838
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	239,854
8517 Title IV - 21st Century Schools	121,738

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8751 ARP ESSER Learning Loss	193,429
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	875,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	78,482
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$3,095,341</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>110,431,467</b>

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$43,033,203	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,467,611</u>	
Total Approx. Tax Revenue:	\$45,500,814	
Approx. Tax Levy for Tax Rate Calculation:	\$47,734,204	
	Butler	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$444,525,234	\$444,525,234
b. Real Estate Mills	104.0300	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$3,583,535,624	\$3,583,535,624
d. Assessed Value	\$446,197,456	\$446,197,456
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$46,243,960	\$46,243,960
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$46,243,960	\$46,243,960
(f Total * g)		
i. Base Mills Subject to Index	104.0300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.06614%	95.06614%
k. Tax Levy Needed	\$47,734,204	\$47,734,204
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	106.9800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$47,734,204	\$47,734,204
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$45,266,593
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$43,033,203
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$43,033,203	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,467,611</u>	
Total Approx. Tax Revenue:	\$45,500,814	
Approx. Tax Levy for Tax Rate Calculation:	\$47,734,204	
	Butler	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	109.5435	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$48,878,031	\$48,878,031
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$1,799.00	
Number of Homestead/Farmstead Properties	12819	12819
Median Assessed Value of Homestead Properties		\$16,920

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$43,033,203
Amount of Tax Relief for Homestead Exclusions	<u>\$2,467,611</u>
Total Approx. Tax Revenue:	\$45,500,814
Approx. Tax Levy for Tax Rate Calculation:	\$47,734,204

	Butler	Total
<hr/>		
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,467,403	Lowering RE Tax Rate \$0 \$2,467,403
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$208	\$208
Amount of Tax Relief from State/Local Sources		\$2,467,611

CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Butler	446,197,456	106.9800	47,734,204				95.06614%	
<b>Totals:</b>	<b>446,197,456</b>		<b>47,734,204</b>	-	2,467,611	=	45,266,593	X
							95.06614%	=
								43,033,203
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	140,500			
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	140,500	140,500	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	118,762	118,762	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>						<b>259,262</b>	<b>259,262</b>	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	6,080,360	6,080,360	
6152	Current Act 511 Occupation Taxes			0.0000	0.0000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,000,240	1,000,240	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0	
6155	Current Act 511 Business Privilege Taxes			0.0000	0.0000	0	0	
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0	
6157	Current Act 511 Mercantile Taxes			0.0000	0.0000	0	0	
6159	Current Act 511 Taxes, Other Proportional Assessments			0.0000	0.0000	0	0	
<b>Total Current Act 511 Taxes – Proportional Assessments</b>						<b>7,080,600</b>	<b>7,080,600</b>	
<b>Total Act 511, Current Taxes</b>							<b>7,339,862</b>	
<b>Act 511 Tax Limit --&gt;</b>					<b>3,583,535,624</b>	<b>X</b>	<b>12</b>	<b>43,002,427</b>
					<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

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Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	Current Real Estate Taxes									
	Butler	104.0300	106.9800	2.84%	Yes	5.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.3%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate					5.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
6144	Current Act 511 Trailer Taxes					5.3%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					5.3%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					5.3%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					5.3%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6152	Current Act 511 Occupation Taxes					5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6154	Current Act 511 Amusement Taxes					5.3%				
6155	Current Act 511 Business Privilege Taxes					5.3%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					5.3%				
6157	Current Act 511 Mercantile Taxes					5.3%				
6159	Current Act 511 Taxes, Other Proportional Assessments					5.3%				

LEA : 104101252     Butler Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	58,008,872
1200 Special Programs - Elementary / Secondary	8,102,117
1300 Vocational Education	2,104,034
1400 Other Instructional Programs - Elementary / Secondary	330,137
1500 Nonpublic School Programs	24,083
1700 Higher Education Programs for Secondary Students	90,000
<b>Total Instruction</b>	<b>\$68,659,243</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,850,344
2200 Support Services - Instructional Staff	3,134,405
2300 Support Services - Administration	5,948,799
2400 Support Services - Pupil Health	1,894,466
2500 Support Services - Business	1,272,500
2600 Operation and Maintenance of Plant Services	9,133,935
2700 Student Transportation Services	6,220,311
2800 Support Services - Central	1,457,159
2900 Other Support Services	87,000
<b>Total Support Services</b>	<b>\$31,998,919</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,652,881
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,652,881</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	8,120,424
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,120,424</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$110,431,467</b>

LEA : 104101252     Butler Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	32,137,042
200 Personnel Services - Employee Benefits	22,183,701
300 Purchased Professional and Technical Services	53,089
400 Purchased Property Services	7,650
500 Other Purchased Services	2,839,500
600 Supplies	760,390
700 Property	5,000
800 Other Objects	22,500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$58,008,872</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,962,724
200 Personnel Services - Employee Benefits	1,318,757
300 Purchased Professional and Technical Services	546,471
500 Other Purchased Services	4,132,680
600 Supplies	134,185
800 Other Objects	7,300
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$8,102,117</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	2,104,034
<b>Total Vocational Education</b>	<b>\$2,104,034</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	30,000
200 Personnel Services - Employee Benefits	20,316
300 Purchased Professional and Technical Services	321
500 Other Purchased Services	279,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$330,137</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
600 Supplies	24,083
<b>Total Nonpublic School Programs</b>	<b>\$24,083</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	65,000
600 Supplies	25,000
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$90,000</b>
<b>Total Instruction</b>	<b>\$68,659,243</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,574,467
200 Personnel Services - Employee Benefits	1,066,077
300 Purchased Professional and Technical Services	170,000
600 Supplies	39,800
<b>Total Support Services - Students</b>	<b>\$2,850,344</b>

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<u>Description</u>	<u>Amount</u>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	931,852
200 Personnel Services - Employee Benefits	497,040
300 Purchased Professional and Technical Services	891,800
400 Purchased Property Services	52,873
500 Other Purchased Services	18,796
600 Supplies	578,619
700 Property	161,925
800 Other Objects	1,500
<b>Total Support Services - Instructional Staff</b>	<b>\$3,134,405</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	3,251,032
200 Personnel Services - Employee Benefits	2,190,516
300 Purchased Professional and Technical Services	352,136
500 Other Purchased Services	45,280
600 Supplies	33,125
800 Other Objects	76,710
<b>Total Support Services - Administration</b>	<b>\$5,948,799</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	775,771
200 Personnel Services - Employee Benefits	525,237
300 Purchased Professional and Technical Services	584,436
400 Purchased Property Services	1,650
500 Other Purchased Services	2,000
600 Supplies	5,372
<b>Total Support Services - Pupil Health</b>	<b>\$1,894,466</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	552,847
200 Personnel Services - Employee Benefits	374,330
300 Purchased Professional and Technical Services	16,500
400 Purchased Property Services	216,373
500 Other Purchased Services	6,000
600 Supplies	98,000
800 Other Objects	8,450
<b>Total Support Services - Business</b>	<b>\$1,272,500</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,959,534
200 Personnel Services - Employee Benefits	2,017,650
300 Purchased Professional and Technical Services	117,545
400 Purchased Property Services	338,900
500 Other Purchased Services	417,406
600 Supplies	2,624,150
700 Property	658,000
800 Other Objects	750
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$9,133,935</b>

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<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	98,654
200 Personnel Services - Employee Benefits	66,800
500 Other Purchased Services	6,053,722
600 Supplies	1,000
800 Other Objects	135
<b>Total Student Transportation Services</b>	<b>\$6,220,311</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	329,172
200 Personnel Services - Employee Benefits	222,880
300 Purchased Professional and Technical Services	892,702
500 Other Purchased Services	2,500
600 Supplies	7,500
800 Other Objects	2,405
<b>Total Support Services - Central</b>	<b>\$1,457,159</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	87,000
<b>Total Other Support Services</b>	<b>\$87,000</b>
<b>Total    Support Services</b>	<b>\$31,998,919</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	776,788
200 Personnel Services - Employee Benefits	390,193
300 Purchased Professional and Technical Services	131,050
400 Purchased Property Services	23,450
500 Other Purchased Services	168,200
600 Supplies	98,900
700 Property	36,800
800 Other Objects	27,500
<b>Total Student Activities</b>	<b>\$1,652,881</b>
<b>Total    Operation of Non-Instructional Services</b>	<b>\$1,652,881</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	8,120,424
<b>Total Interfund Transfers - Out</b>	<b>\$8,120,424</b>
<b>Total    Other Expenditures and Financing Uses</b>	<b>\$8,120,424</b>
<b>TOTAL EXPENDITURES</b>	<b>\$110,431,467</b>



LEA : 104101252     Butler Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	19,000,000	17,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
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>\$19,000,000</b>	<b>\$17,500,000</b>

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$19,000,000	\$17,500,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	70,958,361	63,637,937
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	1,490,171	1,490,171
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	42,076,106	42,076,106
0599 Other Noncurrent Liabilities	4,771,618	4,771,618
<b>Total General Fund</b>	<b>\$119,296,256</b>	<b>\$111,975,832</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<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 and Other Right To Use 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 and Other Right To Use 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>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
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		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
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		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
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		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
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		
<b>Total Internal Service Fund</b>		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose Trust Fund</b>		
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		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$119,296,256</b>	<b>\$111,975,832</b>

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<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$119,296,256	\$111,975,832



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Account Description	Amounts
0810 Nonspendable Fund Balance	1,138,173
0820 Restricted Fund Balance	
0830 Committed Fund Balance	441,704
0840 Assigned Fund Balance	10,125,990
0850 Unassigned Fund Balance	8,569,155
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$19,136,849
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$20,275,022