

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:


President of the Board - Original Signature Required

Date

6-20-2022


Secretary of the Board - Original Signature Required

Date

6-20-2022


Chief School Administrator - Original Signature Required

Date

6/20/22

Heather Bonzo

(724)214-3140

Extn :

Contact Person

Telephone

Extension

heather.bonzo@basdk12.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2022-2023 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 2022-2023 (compared to 2021-2022)?

Yes ☐
No ☒


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

Total Budgeted Expenditures	\$106529313
Ending Unassigned Fund Balance	\$8140820
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.64%

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 6/23/22
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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 : 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 5-16-22
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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 the 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 year 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, and equipment costs.

<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	1,071,245
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,518,914
0840 Assigned Fund Balance	9,048,780
0850 Unassigned Fund Balance	8,140,820
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$18,708,514</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	53,311,042
7000 Revenue from State Sources	49,203,688
8000 Revenue from Federal Sources	4,014,583
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$106,529,313</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$125,237,827</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	41,830,576
6112 Interim Real Estate Taxes	75,000
6113 Public Utility Realty Taxes	53,056
6114 Payments in Lieu of Current Taxes - State / Local	61,972
6120 Current Per Capita Taxes, Section 679	140,500
6140 Current Act 511 Taxes - Flat Rate Assessments	256,500
6150 Current Act 511 Taxes - Proportional Assessments	6,900,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,343,600
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	217,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,250,838
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	142,000
6940 Tuition from Patrons	390,000
6990 Refunds and Other Miscellaneous Revenue	500,000
REVENUE FROM LOCAL SOURCES	\$53,311,042
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	26,873,601
7112 Basic Education Funding-Social Security	1,678,932
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	4,861,861
7311 Pupil Transportation Subsidy	2,651,230
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,639,558
7330 Health Services (Medical, Dental, Nurse, Act 25)	120,000
7340 State Property Tax Reduction Allocation	2,467,111
7505 Ready to Learn Block Grant	1,147,945
7820 State Share of Retirement Contributions	7,738,450
REVENUE FROM STATE SOURCES	\$49,203,688
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,586,838
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	239,854
8517 NCLB, Title IV - 21st Century Schools	121,738
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	265,708
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	540,394

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8749 Other CARES Act Funding	70,000
8751 ARP ESSER Learning Loss	211,000
8752 ARP ESSER Summer Programs	111,601
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	807,450
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	60,000
REVENUE FROM FEDERAL SOURCES	\$4,014,583
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	106,529,313

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$41,830,576	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,467,118</u>	
Total Approx. Tax Revenue:	\$44,297,694	
Approx. Tax Levy for Tax Rate Calculation:	\$46,243,960	
	Butler	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$443,799,859	\$443,799,859
b. Real Estate Mills	104.0300	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$3,572,593,235	\$3,572,593,235
d. Assessed Value	\$444,525,234	\$444,525,234
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$46,168,499	\$46,168,499
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$46,168,499	\$46,168,499
(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	95.55412%	95.55412%
k. Tax Levy Needed	\$46,243,960	\$46,243,960
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	104.0300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$46,243,960	\$46,243,960
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$43,776,842
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$41,830,576
(n * Est. Pct. Collection)		
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Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$41,830,576	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,467,118</u>	
Total Approx. Tax Revenue:	\$44,297,694	
Approx. Tax Levy for Tax Rate Calculation:	\$46,243,960	
	Butler	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	108.6073	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$48,278,685	\$48,278,685
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	\$1,769.00	
Number of Homestead/Farmstead Properties	13404	13404
Median Assessed Value of Homestead Properties		\$15,850

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$41,830,576
Amount of Tax Relief for Homestead Exclusions	<u>\$2,467,118</u>
Total Approx. Tax Revenue:	\$44,297,694
Approx. Tax Levy for Tax Rate Calculation:	\$46,243,960
	Butler
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,467,111	Lowering RE Tax Rate	\$0	\$2,467,111
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$7			\$7
Amount of Tax Relief from State/Local Sources				\$2,467,118

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	444,525,234	104.0300	46,243,960				95.55412%		
Totals:	444,525,234		46,243,960	-	2,467,118	=	43,776,842	X	95.55412% = 41,830,576
				<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		116,000		116,000
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00		0		0
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00		0		0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00		0		0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00		0		0
Total Current Act 511 Taxes– Flat Rate Assessments							256,500		256,500
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%		5,950,000		5,950,000
6152	Current Act 511 Occupation Taxes			0.0000	0.0000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		950,000		950,000
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
Total Current Act 511 Taxes– Proportional Assessments							6,900,000		6,900,000
Total Act 511, Current Taxes									7,156,500
Act 511 Tax Limit -->					3,572,593,235	X	12		42,871,119
					Market Value		Mills		(511 Limit)

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Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	Current Real Estate Taxes									
	Butler	104.0300	104.0300	0.00%	Yes	4.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.4%				
	Current Act 511 Taxes-- Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					4.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
6144	Current Act 511 Trailer Taxes					4.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					4.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					4.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					4.4%				
	Current Act 511 Taxes-- Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6152	Current Act 511 Occupation Taxes					4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6154	Current Act 511 Amusement Taxes					4.4%				
6155	Current Act 511 Business Privilege Taxes					4.4%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					4.4%				
6157	Current Act 511 Mercantile Taxes					4.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					4.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	45,194,489
1200 Special Programs - Elementary / Secondary	16,285,732
1300 Vocational Education	1,994,895
1400 Other Instructional Programs - Elementary / Secondary	1,387,125
1500 Nonpublic School Programs	157,869
1700 Higher Education Programs for Secondary Students	100,000
Total Instruction	\$65,120,110
2000 Support Services	
2100 Support Services - Students	3,529,317
2200 Support Services - Instructional Staff	3,146,931
2300 Support Services - Administration	5,780,783
2400 Support Services - Pupil Health	1,973,389
2500 Support Services - Business	1,193,529
2600 Operation and Maintenance of Plant Services	7,498,366
2700 Student Transportation Services	6,026,913
2800 Support Services - Central	1,538,155
2900 Other Support Services	92,000
Total Support Services	\$30,779,383
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,483,854
3300 Community Services	18,000
Total Operation of Non-Instructional Services	\$2,501,854
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	8,127,966
Total Other Expenditures and Financing Uses	\$8,127,966
Total Estimated Expenditures and Other Financing Uses	\$106,529,313

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	24,596,977
200 Personnel Services - Employee Benefits	17,185,719
300 Purchased Professional and Technical Services	53,090
400 Purchased Property Services	12,650
500 Other Purchased Services	2,747,550
600 Supplies	571,003
700 Property	5,000
800 Other Objects	22,500
Total Regular Programs - Elementary / Secondary	\$45,194,489
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,075,823
200 Personnel Services - Employee Benefits	4,654,554
300 Purchased Professional and Technical Services	492,736
500 Other Purchased Services	3,974,156
600 Supplies	81,163
800 Other Objects	7,300
Total Special Programs - Elementary / Secondary	\$16,285,732
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,994,895
Total Vocational Education	\$1,994,895
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	659,306
200 Personnel Services - Employee Benefits	443,319
300 Purchased Professional and Technical Services	11,500
500 Other Purchased Services	273,000
Total Other Instructional Programs - Elementary / Secondary	\$1,387,125
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	133,786
600 Supplies	24,083
Total Nonpublic School Programs	\$157,869
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	75,000
600 Supplies	25,000
Total Higher Education Programs for Secondary Students	\$100,000
Total Instruction	\$65,120,110
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,989,414
200 Personnel Services - Employee Benefits	1,346,645
300 Purchased Professional and Technical Services	170,000
500 Other Purchased Services	2,000

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<u>Description</u>	<u>Amount</u>
600 Supplies	21,258
Total Support Services - Students	\$3,529,317
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	829,153
200 Personnel Services - Employee Benefits	561,277
300 Purchased Professional and Technical Services	811,980
400 Purchased Property Services	33,268
500 Other Purchased Services	36,878
600 Supplies	584,454
700 Property	288,421
800 Other Objects	1,500
Total Support Services - Instructional Staff	\$3,146,931
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,151,484
200 Personnel Services - Employee Benefits	2,113,582
300 Purchased Professional and Technical Services	359,775
500 Other Purchased Services	72,492
600 Supplies	26,740
800 Other Objects	56,710
Total Support Services - Administration	\$5,780,783
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	805,000
200 Personnel Services - Employee Benefits	544,922
300 Purchased Professional and Technical Services	610,495
400 Purchased Property Services	1,650
500 Other Purchased Services	5,000
600 Supplies	6,322
Total Support Services - Pupil Health	\$1,973,389
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	504,421
200 Personnel Services - Employee Benefits	341,449
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	221,909
500 Other Purchased Services	11,550
600 Supplies	91,750
800 Other Objects	4,450
Total Support Services - Business	\$1,193,529
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,963,157
200 Personnel Services - Employee Benefits	2,036,782
300 Purchased Professional and Technical Services	122,625
400 Purchased Property Services	305,504
500 Other Purchased Services	396,213
600 Supplies	1,672,335
800 Other Objects	1,750

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$7,498,366
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	95,000
200 Personnel Services - Employee Benefits	64,308
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	5,841,970
600 Supplies	500
800 Other Objects	135
Total Student Transportation Services	\$6,026,913
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	322,584
200 Personnel Services - Employee Benefits	218,356
300 Purchased Professional and Technical Services	988,310
500 Other Purchased Services	4,500
600 Supplies	2,000
800 Other Objects	2,405
Total Support Services - Central	\$1,538,155
2900 <u>Other Support Services</u>	
500 Other Purchased Services	92,000
Total Other Support Services	\$92,000
Total Support Services	\$30,779,383
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,365,506
200 Personnel Services - Employee Benefits	663,596
300 Purchased Professional and Technical Services	113,500
400 Purchased Property Services	19,807
500 Other Purchased Services	175,680
600 Supplies	86,400
700 Property	33,365
800 Other Objects	26,000
Total Student Activities	\$2,483,854
3300 <u>Community Services</u>	
600 Supplies	18,000
Total Community Services	\$18,000
Total Operation of Non-Instructional Services	\$2,501,854
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	8,127,966
Total Interfund Transfers - Out	\$8,127,966
Total Other Expenditures and Financing Uses	\$8,127,966
TOTAL EXPENDITURES	\$106,529,313

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	16,000,000	16,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$16,000,000	\$16,000,000

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

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$16,000,000	\$16,000,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	65,964,482	61,354,482
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,551,935	1,551,935
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	41,634,885	41,634,885
0599 Other Noncurrent Liabilities	8,844,660	8,844,660
Total General Fund	\$117,995,962	\$113,385,962
Public Purpose (Expendable) 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 Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue 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 Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities 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 Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$117,995,962	\$113,385,962

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$117,995,962	\$113,385,962

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Account Description	Amounts
0810 Nonspendable Fund Balance	1,071,245
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,518,914
0840 Assigned Fund Balance	9,048,780
0850 Unassigned Fund Balance	8,140,820
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$18,708,514
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$19,779,759