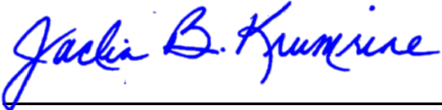


FINAL GENERAL FUND BUDGET

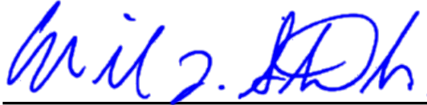
Fiscal Year 2022-2023

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**_____
President of the Board - Original Signature Required

June 21, 2022

Date_____
Secretary of the Board - Original Signature Required

June 21, 2022

Date_____
Chief School Administrator - Original Signature Required

June 21, 2022

Date_____
Susan Chambers_____
Contact Person

(610)469-5897

Extn :_____
Telephone_____
Extension_____
schambers@ojrsd.net_____
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Owen J Roberts SD	COUNTY : Chester	AUN : 124156603
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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	\$122456795
Ending Unassigned Fund Balance	\$6195486
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.05%

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 June 21, 2022
---	-----------------------

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 : Owen J Roberts SD	County : Chester	AUN Number : 124156603
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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 4/20/2022
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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.	Board Policy 601.2 - The District will maintain a budgetary reserve in order to provide for operating contingencies.
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.	Board Policy 601.1 - The District will strive to maintain an Unassigned General Fund Balance of not less than 5% of the following year's budgeted expenditures.
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 District has Committed Fund Balances to address increased costs associated with future increases in mandated PSERS retirement rates/expenditures.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,875,385
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,122,840
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$13,998,225</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	92,972,072
7000 Revenue from State Sources	24,512,466
8000 Revenue from Federal Sources	2,524,257
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$120,008,795</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$134,007,020</u>

LEA : 124156603 Owen J Roberts SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	79,219,638
6112 Interim Real Estate Taxes	550,000
6113 Public Utility Realty Taxes	82,500
6114 Payments in Lieu of Current Taxes - State / Local	2,500
6150 Current Act 511 Taxes - Proportional Assessments	9,450,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,900,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	80,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,085,934
6910 Rentals	65,000
6920 Contributions and Donations from Private Sources	75,000
6940 Tuition from Patrons	126,500
6980 Revenue from Community Services Activities	50,000
6990 Refunds and Other Miscellaneous Revenue	235,000
REVENUE FROM LOCAL SOURCES	\$92,972,072
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,594,308
7112 Basic Education Funding-Social Security	1,907,930
7271 Special Education funds for School-Aged Pupils	2,096,014
7272 Early Intervention	437,500
7311 Pupil Transportation Subsidy	1,843,919
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	537,465
7330 Health Services (Medical, Dental, Nurse, Act 25)	108,000
7340 State Property Tax Reduction Allocation	1,890,833
7505 Ready to Learn Block Grant	292,000
7820 State Share of Retirement Contributions	8,804,497
REVENUE FROM STATE SOURCES	\$24,512,466
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	75,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	330,573
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	81,945
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	8,202
8517 NCLB, Title IV - 21st Century Schools	28,537
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,200,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	800,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$2,524,257
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	120,008,795

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$79,219,638	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,890,833</u>	
Total Approx. Tax Revenue:	\$81,110,471	
Approx. Tax Levy for Tax Rate Calculation:	\$84,244,258	
	Chester	Total

2021-22 Data		
a. Assessed Value	\$2,453,364,232	\$2,453,364,232
b. Real Estate Mills	33.2712	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$3,762,616,842	\$3,762,616,842
d. Assessed Value	\$2,482,891,440	\$2,482,891,440
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$81,626,372	\$81,626,372
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$81,626,372	\$81,626,372
(f Total * g)		
i. Base Mills Subject to Index	33.2712	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.19471%	96.19471%
k. Tax Levy Needed	\$84,244,258	\$84,244,258
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	33.9299	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$84,244,258	\$84,244,258
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$82,353,425
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$79,219,638
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$79,219,638	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,890,833</u>	
Total Approx. Tax Revenue:	\$81,110,471	
Approx. Tax Levy for Tax Rate Calculation:	\$84,244,258	
	Chester	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	34.4024	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$85,417,424	\$85,417,424
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	\$6,033.61	
Number of Homestead/Farmstead Properties	9244	9244
Median Assessed Value of Homestead Properties		\$174,135

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$79,219,638
Amount of Tax Relief for Homestead Exclusions	<u>\$1,890,833</u>
Total Approx. Tax Revenue:	\$81,110,471
Approx. Tax Levy for Tax Rate Calculation:	\$84,244,258
	Chester
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,890,833	Lowering RE Tax Rate	\$0	\$1,890,833
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,890,833

2022-2023 Final General Fund Budget

Local Education Agency Tax Data

LEA : 124156603 Owen J Roberts SD

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

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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>				
Chester	2,482,891,440	33.9299	84,244,258			96.19471%	
Totals:	2,482,891,440		84,244,258	- 1,890,833	= 82,353,425	X 96.19471%	= 79,219,638

	<u>Rate</u>		<u>Estimated Revenue</u>				
6120	<u>Current Per Capita Taxes, Section 679</u>	\$0.00	0				
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	\$0.00	\$0.00	0	0		
6142	Current Act 511 Occupation Taxes– Flat Rate	\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0		
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				0	0		
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%	7,800,000	7,800,000		
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,500,000	1,500,000		
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	0.5000	0.7500	150,000	150,000		
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0		
Total Current Act 511 Taxes – Proportional Assessments				9,450,000	9,450,000		
Total Act 511, Current Taxes					9,450,000		
Act 511 Tax Limit -->				3,762,616,842	X	12	45,151,402
				Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Chester	33.2712	33.9299	1.98%	Yes	3.4%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6157	Current Act 511 Mercantile Taxes	0.5000	0.5000	0.00%	Yes	3.4%	0.7500	0.7500	0.01%	Yes

LEA : 124156603 Owen J Roberts SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	50,121,221
1200 Special Programs - Elementary / Secondary	19,235,574
1300 Vocational Education	1,546,802
1400 Other Instructional Programs - Elementary / Secondary	637,939
Total Instruction	\$71,541,536
2000 Support Services	
2100 Support Services - Students	5,379,495
2200 Support Services - Instructional Staff	3,948,011
2300 Support Services - Administration	5,502,238
2400 Support Services - Pupil Health	1,448,174
2500 Support Services - Business	1,289,312
2600 Operation and Maintenance of Plant Services	10,312,682
2700 Student Transportation Services	6,412,432
2800 Support Services - Central	2,181,282
2900 Other Support Services	563,627
Total Support Services	\$37,037,253
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,980,343
3300 Community Services	121,022
Total Operation of Non-Instructional Services	\$2,101,365
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	10,571,443
5900 Budgetary Reserve	1,205,198
Total Other Expenditures and Financing Uses	\$11,776,641
Total Estimated Expenditures and Other Financing Uses	\$122,456,795

LEA : 124156603 Owen J Roberts SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	27,578,862
200 Personnel Services - Employee Benefits	17,444,888
300 Purchased Professional and Technical Services	1,973,079
400 Purchased Property Services	16,750
500 Other Purchased Services	2,146,602
600 Supplies	949,945
800 Other Objects	11,095
Total Regular Programs - Elementary / Secondary	\$50,121,221
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,912,255
200 Personnel Services - Employee Benefits	5,928,428
300 Purchased Professional and Technical Services	2,234,323
500 Other Purchased Services	2,020,776
600 Supplies	126,967
700 Property	12,000
800 Other Objects	825
Total Special Programs - Elementary / Secondary	\$19,235,574
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	133,829
200 Personnel Services - Employee Benefits	95,501
300 Purchased Professional and Technical Services	242,049
400 Purchased Property Services	500
500 Other Purchased Services	1,060,508
600 Supplies	14,415
Total Vocational Education	\$1,546,802
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	317,161
200 Personnel Services - Employee Benefits	160,055
300 Purchased Professional and Technical Services	54,456
500 Other Purchased Services	86,035
600 Supplies	13,221
800 Other Objects	7,011
Total Other Instructional Programs - Elementary / Secondary	\$637,939
Total Instruction	\$71,541,536
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,642,491
200 Personnel Services - Employee Benefits	1,606,514
300 Purchased Professional and Technical Services	1,022,165
500 Other Purchased Services	12,700
600 Supplies	76,675
800 Other Objects	18,950

LEA : 124156603 Owen J Roberts SD

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Description	Amount
Total Support Services - Students	\$5,379,495
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,109,768
200 Personnel Services - Employee Benefits	1,542,173
300 Purchased Professional and Technical Services	148,503
400 Purchased Property Services	150
500 Other Purchased Services	31,810
600 Supplies	99,346
800 Other Objects	16,261
Total Support Services - Instructional Staff	\$3,948,011
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,902,409
200 Personnel Services - Employee Benefits	1,871,104
300 Purchased Professional and Technical Services	539,800
500 Other Purchased Services	14,300
600 Supplies	41,025
800 Other Objects	133,600
Total Support Services - Administration	\$5,502,238
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	586,956
200 Personnel Services - Employee Benefits	402,159
300 Purchased Professional and Technical Services	437,240
400 Purchased Property Services	475
600 Supplies	21,344
Total Support Services - Pupil Health	\$1,448,174
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	666,792
200 Personnel Services - Employee Benefits	437,195
300 Purchased Professional and Technical Services	62,500
400 Purchased Property Services	3,000
500 Other Purchased Services	7,500
600 Supplies	107,300
800 Other Objects	5,025
Total Support Services - Business	\$1,289,312
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,997,865
200 Personnel Services - Employee Benefits	2,773,817
300 Purchased Professional and Technical Services	61,100
400 Purchased Property Services	1,525,300
500 Other Purchased Services	431,100
600 Supplies	1,457,750
700 Property	55,000
800 Other Objects	10,750
Total Operation and Maintenance of Plant Services	\$10,312,682

LEA : 124156603 Owen J Roberts SD

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	283,317
200 Personnel Services - Employee Benefits	188,486
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	8,000
500 Other Purchased Services	5,826,885
600 Supplies	85,434
800 Other Objects	310
Total Student Transportation Services	\$6,412,432
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	864,499
200 Personnel Services - Employee Benefits	545,294
300 Purchased Professional and Technical Services	146,075
500 Other Purchased Services	218,188
600 Supplies	405,176
800 Other Objects	2,050
Total Support Services - Central	\$2,181,282
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	17,984
200 Personnel Services - Employee Benefits	5,820
300 Purchased Professional and Technical Services	220
500 Other Purchased Services	61,414
800 Other Objects	478,189
Total Other Support Services	\$563,627
Total Support Services	\$37,037,253
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,070,687
200 Personnel Services - Employee Benefits	519,069
300 Purchased Professional and Technical Services	70,804
400 Purchased Property Services	4,000
500 Other Purchased Services	128,140
600 Supplies	135,113
700 Property	20,000
800 Other Objects	32,530
Total Student Activities	\$1,980,343
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	74,690
200 Personnel Services - Employee Benefits	10,272
500 Other Purchased Services	1,500
600 Supplies	3,060
700 Property	500
800 Other Objects	31,000

<u>Description</u>	<u>Amount</u>
Total Community Services	\$121,022
Total Operation of Non-Instructional Services	\$2,101,365
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	10,571,443
Total Interfund Transfers - Out	\$10,571,443
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,205,198
Total Budgetary Reserve	\$1,205,198
Total Other Expenditures and Financing Uses	\$11,776,641
TOTAL EXPENDITURES	\$122,456,795

LEA : 124156603 Owen J Roberts SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	53,000,000	53,000,000
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	8,800,000	8,500,000
Other Capital Projects Fund	7,500,000	3,500,000
Debt Service Fund	3,000,000	3,000,000
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	6,000,000	6,000,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$78,500,000	\$74,200,000

<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		

LEA : 124156603 Owen J Roberts SD

<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	\$78,500,000	\$74,200,000

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	910,000	910,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	12,000,000	12,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$12,910,000	\$12,910,000
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		

<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	95,500,000	89,245,000
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	\$95,500,000	\$89,245,000
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		

<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		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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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 Permanent Fund			
Total Long-Term Indebtedness	\$108,410,000	\$102,155,000	

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	24,000,000	24,000,000
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	310,000	310,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	800,000	800,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$25,310,000	\$25,310,000
TOTAL INDEBTEDNESS	\$133,720,000	\$127,465,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,354,739
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,195,486
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,550,225
5900 Budgetary Reserve	1,205,198
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,755,423