

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## PROPOSED General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/17/2022

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Jennifer S Callahan

(724)334-1406

Extn :2097

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

\_\_\_\_\_  
callahan@burrell.k12.pa.us

\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Burrell SD	COUNTY : Westmoreland	AUN : 107650703
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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	\$34685629
Ending Unassigned Fund Balance	\$2116093
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.10%

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)

<b>School District Name :</b> Burrell SD	<b>County :</b> Westmoreland	<b>AUN Number :</b> 107650703
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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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.	Budgetary Reserve is less than 1% of total expenditures. Provides funds for variables that are unpredictable or unknown during budget preparation but require expenditures like change in costs of goods/services, enrollment, special ed, and pandemics.
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.	Estimated Ending Fund Balance is less than 7% of total expenditures. District tries to keep 5-8% to ensure financial stability, improve bond rating, and provide 2 months operating expenses. Funds are not obligated for other use.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	School Board approved resolution to commit funds over time. Estimated Committed Fund Balance at year end is as follows: PSERS Stabilization \$300,000 and Real Estate Tax Appeals \$530,000.

<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	
0820 Restricted Fund Balance	10,250
0830 Committed Fund Balance	830,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,572,508
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$4,402,508</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	18,875,136
7000 Revenue from State Sources	13,225,751
8000 Revenue from Federal Sources	1,128,327
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$33,229,214</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$37,631,722</u></b>

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Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	15,381,436
6113 Public Utility Realty Taxes	18,000
6114 Payments in Lieu of Current Taxes - State / Local	31,000
6120 Current Per Capita Taxes, Section 679	43,000
6140 Current Act 511 Taxes - Flat Rate Assessments	68,000
6150 Current Act 511 Taxes - Proportional Assessments	2,005,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	569,700
6500 Earnings on Investments	22,000
6700 Revenues from LEA Activities	58,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	372,000
6910 Rentals	15,000
6940 Tuition from Patrons	165,000
6960 Services Provided Other Local Governmental Units / LEAs	7,000
6990 Refunds and Other Miscellaneous Revenue	120,000

**REVENUE FROM LOCAL SOURCES \$18,875,136**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	6,354,175
7112 Basic Education Funding-Social Security	600,152
7160 Tuition for Orphans Subsidy	105,000
7271 Special Education funds for School-Aged Pupils	1,315,113
7311 Pupil Transportation Subsidy	675,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	27,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	213,784
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340 State Property Tax Reduction Allocation	884,219
7505 Ready to Learn Block Grant	268,508
7820 State Share of Retirement Contributions	2,750,800

**REVENUE FROM STATE SOURCES \$13,225,751**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	235,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	43,000
8517 NCLB, Title IV - 21st Century Schools	15,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	636,837
8751 ARP ESSER Learning Loss	81,064

Amount

**REVENUE FROM FEDERAL SOURCES**

8752 ARP ESSER Summer Programs	16,213
8753 ARP ESSER Afterschool Programs	16,213
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	83,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000

**REVENUE FROM FEDERAL SOURCES** **\$1,128,327**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES** **33,229,214**

Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$15,381,436
Amount of Tax Relief for Homestead Exclusions	<u>\$884,219</u>
Total Approx. Tax Revenue:	\$16,265,655
Approx. Tax Levy for Tax Rate Calculation:	\$17,075,204

Westmoreland

Total

<b>2021-22 Data</b>		
a. Assessed Value	\$160,021,038	\$160,021,038
b. Real Estate Mills	104.0000	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$917,864,372	\$917,864,372
d. Assessed Value	\$158,839,110	\$158,839,110
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$16,642,188	\$16,642,188
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$16,642,188	\$16,642,188
(f Total * g)		
i. Base Mills Subject to Index	104.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$17,075,204	\$17,075,204
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>107.5000</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$17,075,204	\$17,075,204
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$16,190,985
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$15,381,436
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$15,381,436</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$884,219</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$16,265,655</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$17,075,204</b>	

	<b>Westmoreland</b>	<b>Total</b>
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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	108.5760	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$17,246,115	\$17,246,115
<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

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<b>Information Related to Property Tax Relief</b>		
Assessed Value Exclusion per Homestead	\$1,981.00	
<b>V.</b> Number of Homestead/Farmstead Properties	4161	4161
Median Assessed Value of Homestead Properties		\$20,590

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Act 1 Index (current): 4.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$15,381,436</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$884,219</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$16,265,655</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$17,075,204</b>

	<b>Westmoreland</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$884,219	Lowering RE Tax Rate	\$0	\$884,219
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$884,219</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>
Westmoreland	158,839,110	107.5000	17,075,204			95.00000%	
<b>Totals:</b>	<b>158,839,110</b>		<b>17,075,204</b>	<b>884,219</b>	<b>16,190,985</b>	<b>95.00000%</b>	<b>15,381,436</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		43,000
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	43,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	25,000
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 68,000 68,000**

	<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%	1,825,000	1,825,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	180,000	180,000
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 2,005,000 2,005,000**

**Total Act 511, Current Taxes 2,073,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>917,864,372</b>	<b>12</b>	<b>11,014,372</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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> Westmoreland	104.0000	107.5000	3.37%	Yes	4.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.4%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	15,750,885
1200 Special Programs - Elementary / Secondary	2,948,869
1300 Vocational Education	672,916
1400 Other Instructional Programs - Elementary / Secondary	93,181
1500 Nonpublic School Programs	2,000
<b>Total Instruction</b>	<b>\$19,467,851</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,460,822
2200 Support Services - Instructional Staff	1,051,057
2300 Support Services - Administration	2,356,826
2400 Support Services - Pupil Health	315,440
2500 Support Services - Business	426,746
2600 Operation and Maintenance of Plant Services	2,882,886
2700 Student Transportation Services	1,691,855
2800 Support Services - Central	609,699
2900 Other Support Services	7,629
<b>Total Support Services</b>	<b>\$10,802,960</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	734,372
3300 Community Services	32,282
<b>Total Operation of Non-Instructional Services</b>	<b>\$766,654</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,698,164
5200 Interfund Transfers - Out	650,000
5900 Budgetary Reserve	300,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,648,164</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$34,685,629</b>

## 2022-2023 Final General Fund Budget

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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	9,180,411
200 Personnel Services - Employee Benefits	5,579,018
300 Purchased Professional and Technical Services	134,802
400 Purchased Property Services	53,142
500 Other Purchased Services	432,088
600 Supplies	282,977
700 Property	81,350
800 Other Objects	7,097
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$15,750,885</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	887,702
200 Personnel Services - Employee Benefits	558,878
300 Purchased Professional and Technical Services	1,042,509
500 Other Purchased Services	435,878
600 Supplies	22,312
800 Other Objects	1,590
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,948,869</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	672,916
<b>Total Vocational Education</b>	<b>\$672,916</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	16,000
200 Personnel Services - Employee Benefits	6,941
500 Other Purchased Services	70,240
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$93,181</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	2,000
<b>Total Nonpublic School Programs</b>	<b>\$2,000</b>
<b>Total Instruction</b>	<b>\$19,467,851</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	711,511
200 Personnel Services - Employee Benefits	425,160
300 Purchased Professional and Technical Services	267,098
400 Purchased Property Services	5,864
500 Other Purchased Services	3,124
600 Supplies	46,437
700 Property	400
800 Other Objects	1,228
<b>Total Support Services - Students</b>	<b>\$1,460,822</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	597,533
200 Personnel Services - Employee Benefits	330,459
300 Purchased Professional and Technical Services	46,290
400 Purchased Property Services	1,855
500 Other Purchased Services	11,541
600 Supplies	56,509
800 Other Objects	6,870
<b>Total Support Services - Instructional Staff</b>	<b>\$1,051,057</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,325,891
200 Personnel Services - Employee Benefits	767,827
300 Purchased Professional and Technical Services	138,750
400 Purchased Property Services	13,783
500 Other Purchased Services	64,767
600 Supplies	27,899
700 Property	300
800 Other Objects	17,609
<b>Total Support Services - Administration</b>	<b>\$2,356,826</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	187,800
200 Personnel Services - Employee Benefits	110,818
300 Purchased Professional and Technical Services	9,675
400 Purchased Property Services	196
500 Other Purchased Services	3,621
600 Supplies	3,200
800 Other Objects	130
<b>Total Support Services - Pupil Health</b>	<b>\$315,440</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	225,380
200 Personnel Services - Employee Benefits	155,855
300 Purchased Professional and Technical Services	9,550
400 Purchased Property Services	7,051
500 Other Purchased Services	11,631
600 Supplies	14,929
800 Other Objects	2,350
<b>Total Support Services - Business</b>	<b>\$426,746</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,044,794
200 Personnel Services - Employee Benefits	811,672
300 Purchased Professional and Technical Services	89,000
400 Purchased Property Services	227,744
500 Other Purchased Services	128,567
600 Supplies	570,809
700 Property	10,000
800 Other Objects	300

<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,882,886</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	1,691,855
<b>Total Student Transportation Services</b>	<b>\$1,691,855</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	226,597
200 Personnel Services - Employee Benefits	127,875
300 Purchased Professional and Technical Services	134,434
400 Purchased Property Services	10,000
500 Other Purchased Services	955
600 Supplies	29,718
700 Property	80,000
800 Other Objects	120
<b>Total Support Services - Central</b>	<b>\$609,699</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	7,629
<b>Total Other Support Services</b>	<b>\$7,629</b>
<b>Total Support Services</b>	<b>\$10,802,960</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	332,907
200 Personnel Services - Employee Benefits	156,750
300 Purchased Professional and Technical Services	77,554
400 Purchased Property Services	11,800
500 Other Purchased Services	75,140
600 Supplies	68,321
800 Other Objects	11,900
<b>Total Student Activities</b>	<b>\$734,372</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	30,982
600 Supplies	400
800 Other Objects	900
<b>Total Community Services</b>	<b>\$32,282</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$766,654</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	938,164
900 Other Uses of Funds	1,760,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,698,164</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	650,000
<b>Total Interfund Transfers - Out</b>	<b>\$650,000</b>



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<u>Description</u>	<u>Amount</u>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	300,000
<b>Total Budgetary Reserve</b>	<b>\$300,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,648,164</b>
<b>TOTAL EXPENDITURES</b>	<b>\$34,685,629</b>

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**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	6,539,408	5,082,993
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	835,000	806,164
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>\$7,374,408</b>	<b>\$5,889,157</b>
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**Long-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

<b>Total Long-Term Investments</b>		
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<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$7,374,408</b>	<b>\$5,889,157</b>
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General Fund</b>		
0510 Bonds Payable	18,690,000	16,930,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	173,007	98,861
0540 Accumulated Compensated Absences	217,172	208,381
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,083,611	5,083,611
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$24,163,790</b>	<b>\$22,320,853</b>

**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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

**Capital Reserve Fund - \$ 690, \$1850**

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 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

**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

<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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$24,163,790</b>	<b>\$22,320,853</b>



**Short-Term Payables**

**06/30/2022 Estimate**

**06/30/2023 Projection**

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$24,163,790</b>	<b>\$22,320,853</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	10,250
0830 Committed Fund Balance	830,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,116,093
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,946,093</b>
<b>5900 Budgetary Reserve</b>	<b>300,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,256,343</b>