

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/23/2022



President of the Board - Original Signature Required

Date

5/23/2022

Secretary of the Board - Original Signature Required

Date

5/23/2022

Chief School Administrator - Original Signature Required

Date

5/23/22

Ryan L Wagner

Contact Person

Telephone

(570)837-0046

Extn :1401

Extension

wagner.ryan@mwsd.cc

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Midd-West SD	COUNTY : Snyder	AUN : 116555003
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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	\$41263055
Ending Unassigned Fund Balance	\$1572159
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.81%

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

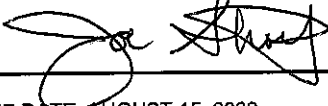
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 5/23/22
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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 : Midd-West SD	County : Snyder	AUN Number : 116555003
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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 <div style="font-size: 1.5em; text-align: center;">4/11/2022</div>
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DUE DATE: IMMEDIATELY FOLLOWING
 ADOPTION OF PROPOSED
 FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
5120	<div>Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.</div> <div>Function 2800, Object 100: \$0.00</div> <div>Function 2800, Object 200: \$80,000.00 . Provide a justification.</div>	<div>This benefit code is for tuition reimbursement for non-certified, non-instructional staff. There are no salaries paid from this account function.</div>
5320	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2800, Object 100: \$0.00</div> <div>Function 2800, Object 200: \$80,000.00</div>	<div>This benefit code is for tuition reimbursement for non-certified, non-instructional staff. There are no salaries paid from this account function.</div>
8060	<div>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</div>	<div>Fund balance reserve to fund unexpected annual expenses and to balance future budgets.</div>
8080	<div>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.</div>	<div>Contingency and summer expense before real estate collection cash flow.</div>
8150	<div>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</div>	<div>Funds committed for future pension costs and curriculum purchasing needs.</div>
8160	<div>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</div>	<div>Funds assigned for future capital projects.</div>

<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	2,816,644
0840 Assigned Fund Balance	1,400,000
0850 Unassigned Fund Balance	364,992
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,581,636</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	19,063,130
7000 Revenue from State Sources	19,440,592
8000 Revenue from Federal Sources	3,867,500
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$42,371,222</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$46,952,858</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,591,181
6112 Interim Real Estate Taxes	50,000
6113 Public Utility Realty Taxes	18,000
6114 Payments in Lieu of Current Taxes - State / Local	62,000
6120 Current Per Capita Taxes, Section 679	54,500
6140 Current Act 511 Taxes - Flat Rate Assessments	54,000
6150 Current Act 511 Taxes - Proportional Assessments	6,235,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	506,000
6500 Earnings on Investments	6,000
6700 Revenues from LEA Activities	39,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	330,350
6910 Rentals	10,000
6940 Tuition from Patrons	6,500
6990 Refunds and Other Miscellaneous Revenue	99,999
REVENUE FROM LOCAL SOURCES	\$19,063,130
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,579,000
7112 Basic Education Funding-Social Security	642,000
7160 Tuition for Orphans Subsidy	65,000
7220 Vocational Education	128,750
7271 Special Education funds for School-Aged Pupils	1,596,500
7311 Pupil Transportation Subsidy	2,311,320
7312 Nonpublic and Charter School Pupil Transportation Subsidy	64,638
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	750,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	39,000
7340 State Property Tax Reduction Allocation	995,364
7505 Ready to Learn Block Grant	395,000
7509 Supplemental Equipment Grants	5,000
7820 State Share of Retirement Contributions	2,869,020
REVENUE FROM STATE SOURCES	\$19,440,592
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	782,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	150,000
8517 NCLB, Title IV - 21St Century Schools	17,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	2,500,000
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	410,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	8,500
REVENUE FROM FEDERAL SOURCES	\$3,867,500
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	42,371,222

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,591,181	
Amount of Tax Relief for Homestead Exclusions	\$995,364	
Total Approx. Tax Revenue:	\$12,586,545	
Approx. Tax Levy for Tax Rate Calculation:	\$13,132,726	
	Snyder	Total

2021-22 Data		
a. Assessed Value	\$178,724,640	\$178,724,640
b. Real Estate Mills	70.6120	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,083,732,594	\$1,083,732,594
d. Assessed Value	\$179,624,770	\$179,624,770
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$12,620,104	\$12,620,104
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$12,620,104	\$12,620,104
(f Total * g)		
i. Base Mills Subject to Index	70.6120	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.50000%	95.50000%
k. Tax Levy Needed	\$13,132,726	\$13,132,726
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	73.1120	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$13,132,726	\$13,132,726
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,137,362
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,591,181
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,591,181	
Amount of Tax Relief for Homestead Exclusions	<u>\$995,364</u>	
Total Approx. Tax Revenue:	\$12,586,545	
Approx. Tax Levy for Tax Rate Calculation:	\$13,132,726	
	Snyder	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	73.8601	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,267,103	\$13,267,103
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	\$3,067.65	
Number of Homestead/Farmstead Properties	4438	4438
Median Assessed Value of Homestead Properties		\$22,050

Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,591,181
Amount of Tax Relief for Homestead Exclusions	<u>\$995,364</u>
Total Approx. Tax Revenue:	\$12,586,545
Approx. Tax Levy for Tax Rate Calculation:	\$13,132,726
	Snyder
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$995,364	Lowering RE Tax Rate	\$0	\$995,364
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$995,364

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>						
Snyder	179,624,770	73.1120	13,132,726					95.50000%	
Totals:				179,624,770	13,132,726	-	995,364	=	12,137,362 X 95.50000% = 11,591,181
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					54,500
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		54,000		54,000
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							54,000		54,000
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			1.800%	0.000%		6,000,000		6,000,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		235,000		235,000
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							6,235,000		6,235,000
Total Act 511, Current Taxes									6,289,000
Act 511 Tax Limit -->					1,083,732,594	X	12		13,004,791
					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	<u>Current Real Estate Taxes</u> Snyder	70.6120	73.1120	3.55%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
6151	Current Act 511 Earned Income Taxes	1.800%	1.800%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,256,007
1200 Special Programs - Elementary / Secondary	7,055,476
1300 Vocational Education	2,288,503
1400 Other Instructional Programs - Elementary / Secondary	175
Total Instruction	\$24,600,161
2000 Support Services	
2100 Support Services - Students	828,946
2200 Support Services - Instructional Staff	1,144,231
2300 Support Services - Administration	2,384,916
2400 Support Services - Pupil Health	321,880
2500 Support Services - Business	409,650
2600 Operation and Maintenance of Plant Services	2,835,813
2700 Student Transportation Services	2,901,737
2800 Support Services - Central	85,000
Total Support Services	\$10,912,173
3000 Operation of Non-Instructional Services	
3200 Student Activities	648,741
Total Operation of Non-Instructional Services	\$648,741
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,001,980
5200 Interfund Transfers - Out	1,000,000
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$5,101,980
Total Estimated Expenditures and Other Financing Uses	\$41,263,055

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,695,284
200 Personnel Services - Employee Benefits	5,550,717
300 Purchased Professional and Technical Services	16,642
400 Purchased Property Services	16,550
500 Other Purchased Services	1,151,560
600 Supplies	483,345
700 Property	331,478
800 Other Objects	10,431
Total Regular Programs - Elementary / Secondary	\$15,256,007
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,524,672
200 Personnel Services - Employee Benefits	1,633,754
300 Purchased Professional and Technical Services	659,000
400 Purchased Property Services	3,500
500 Other Purchased Services	2,178,900
600 Supplies	50,350
700 Property	5,000
800 Other Objects	300
Total Special Programs - Elementary / Secondary	\$7,055,476
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	444,998
200 Personnel Services - Employee Benefits	298,114
400 Purchased Property Services	1,320
500 Other Purchased Services	1,518,571
600 Supplies	25,500
Total Vocational Education	\$2,288,503
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
500 Other Purchased Services	175
Total Other Instructional Programs - Elementary / Secondary	\$175
Total Instruction	\$24,600,161
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	501,962
200 Personnel Services - Employee Benefits	317,254
500 Other Purchased Services	1,000
600 Supplies	8,730
Total Support Services - Students	\$828,946
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	451,523
200 Personnel Services - Employee Benefits	450,447
300 Purchased Professional and Technical Services	1,400
400 Purchased Property Services	50,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	12,000
600 Supplies	162,081
700 Property	15,500
800 Other Objects	1,280
Total Support Services - Instructional Staff	\$1,144,231
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,065,499
200 Personnel Services - Employee Benefits	850,703
300 Purchased Professional and Technical Services	248,500
400 Purchased Property Services	27,050
500 Other Purchased Services	121,130
600 Supplies	45,834
800 Other Objects	26,200
Total Support Services - Administration	\$2,384,916
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	203,740
200 Personnel Services - Employee Benefits	101,540
300 Purchased Professional and Technical Services	4,450
400 Purchased Property Services	1,450
500 Other Purchased Services	2,300
600 Supplies	7,400
800 Other Objects	1,000
Total Support Services - Pupil Health	\$321,880
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	175,068
200 Personnel Services - Employee Benefits	147,082
300 Purchased Professional and Technical Services	71,000
500 Other Purchased Services	3,000
600 Supplies	3,500
800 Other Objects	10,000
Total Support Services - Business	\$409,650
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	835,935
200 Personnel Services - Employee Benefits	715,088
300 Purchased Professional and Technical Services	364,300
400 Purchased Property Services	344,450
500 Other Purchased Services	99,450
600 Supplies	395,550
700 Property	80,000
800 Other Objects	1,040
Total Operation and Maintenance of Plant Services	\$2,835,813
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	12,589
200 Personnel Services - Employee Benefits	5,698
300 Purchased Professional and Technical Services	47,040

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	2,836,410
Total Student Transportation Services	\$2,901,737
2800 Support Services - Central	
200 Personnel Services - Employee Benefits	80,000
300 Purchased Professional and Technical Services	750
500 Other Purchased Services	4,250
Total Support Services - Central	\$85,000
Total Support Services	\$10,912,173
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	282,893
200 Personnel Services - Employee Benefits	129,678
300 Purchased Professional and Technical Services	61,200
500 Other Purchased Services	133,470
600 Supplies	34,950
800 Other Objects	6,550
Total Student Activities	\$648,741
Total Operation of Non-Instructional Services	\$648,741
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	861,980
900 Other Uses of Funds	3,140,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,001,980
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,000,000
Total Interfund Transfers - Out	\$1,000,000
5900 Budgetary Reserve	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$5,101,980
TOTAL EXPENDITURES	\$41,263,055

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	5,000,000	5,000,000
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	2,000,000	2,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	125,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	110,000	110,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,235,000	\$7,660,000

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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<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	\$7,235,000	\$7,660,000

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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	32,680,000	29,540,000
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 General Fund	\$32,680,000	\$29,540,000
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		

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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		

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	\$32,680,000	\$29,540,000	

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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	\$32,680,000	\$29,540,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,717,644
0840 Assigned Fund Balance	1,400,000
0850 Unassigned Fund Balance	1,572,159
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,689,803
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,789,803