

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2022

  
\_\_\_\_\_  
President of the Board - Original Signature RequiredDate 6/23/22  
\_\_\_\_\_  
Secretary of the Board - Original Signature RequiredDate 6/23/22  
\_\_\_\_\_  
Chief School Administrator - Original Signature RequiredDate 6-23-22David A Franklin  
\_\_\_\_\_  
Contact Person(717)948-3300 Extn :1015  
\_\_\_\_\_  
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\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Middletown Area SD	COUNTY : Dauphin	AUN : 115226003
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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	\$55691981
Ending Unassigned Fund Balance	\$2719440
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.88%

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)

<b>School District Name :</b> Middletown Area SD	<b>County :</b> Dauphin	<b>AUN Number :</b> 115226003
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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> 5/18/22
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$37,063.89 C x 2%: \$23,342.22</p>	<p>The District has numerous properties that will not have a tax bill because the homestead exclusion is equal to or greater than the assessed value of the property.</p>
5260	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$739,512.00 Function 2200, Object 200: \$752,079.00</p>	<p>Benefits are greater than the salary amount because tuition reimbursement for professional staff is included in the 2200 function even though the salaries for many of these employees are recorded in a different function.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>Allows the District to pay costs that are necessary for operations, but are not known when the budget is developed and are not controllable - such as special education placements that occur after the start of the year or charter school enrollments.</p>
8080	<p>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.</p>	<p>Surplus from prior year operations not earmarked for a specific purpose. Board policy permits use of fund balance for non-recurring items only. This will be used when one-time costs or non-recurring revenue loss is identified.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Surplus from prior year operations set aside by Board vote for specific purposes. Balance will be used in the future for debt service on construction project, technology equipment replacement, and special education costs.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Surplus from prior year operations set aside by administration to allow for the use of fund balance for unidentified costs (the budgetary reserve line item in the budget).</p>

<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	60,325	
0820 Restricted Fund Balance	467,268	
0830 Committed Fund Balance	9,600,973	
0840 Assigned Fund Balance	450,000	
0850 Unassigned Fund Balance	3,594,112	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$13,645,085</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	31,500,803	
7000 Revenue from State Sources	18,275,566	
8000 Revenue from Federal Sources	4,950,924	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$54,727,293</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$68,372,378</u></b>

LEA : 115226003     Middletown Area SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	23,142,175
6112 Interim Real Estate Taxes	30,000
6113 Public Utility Realty Taxes	29,920
6114 Payments in Lieu of Current Taxes - State / Local	3,014
6140 Current Act 511 Taxes - Flat Rate Assessments	70,000
6150 Current Act 511 Taxes - Proportional Assessments	6,400,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	690,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	50,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	456,905
6910 Rentals	7,500
6920 Contributions and Donations from Private Sources	2,500
6940 Tuition from Patrons	315,898
6990 Refunds and Other Miscellaneous Revenue	52,391
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$31,500,803</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,974,139
7112 Basic Education Funding-Social Security	815,957
7271 Special Education funds for School-Aged Pupils	1,991,966
7311 Pupil Transportation Subsidy	541,776
7312 Nonpublic and Charter School Pupil Transportation Subsidy	40,040
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	386,253
7330 Health Services (Medical, Dental, Nurse, Act 25)	48,500
7340 State Property Tax Reduction Allocation	1,167,111
7505 Ready to Learn Block Grant	363,944
7820 State Share of Retirement Contributions	3,945,880
<b>REVENUE FROM STATE SOURCES</b>	<b>\$18,275,566</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	759,107
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	80,119
8517 NCLB, Title IV - 21St Century Schools	66,332
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,709,202
8746 ARP IDEA	105,386
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	213,778

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	17,000
REVENUE FROM FEDERAL SOURCES	\$4,950,924
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	54,727,293

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$23,142,175	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,167,111</u>	
Total Approx. Tax Revenue:	\$24,309,286	
Approx. Tax Levy for Tax Rate Calculation:	\$25,527,295	
	Dauphin	Total

2021-22 Data		
a. Assessed Value	\$1,051,023,953	\$1,051,023,953
b. Real Estate Mills	22.6900	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,492,952,099	\$1,492,952,099
d. Assessed Value	\$1,100,788,915	\$1,100,788,915
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$23,847,733	\$23,847,733
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$23,847,733	\$23,847,733
(f Total * g)		
i. Base Mills Subject to Index	22.6900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$25,527,295	\$25,527,295
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	23.1900	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$25,527,295	\$25,527,295
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$24,360,184
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$23,142,175
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$23,142,175	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,167,111</u>	
Total Approx. Tax Revenue:	\$24,309,286	
Approx. Tax Levy for Tax Rate Calculation:	\$25,527,295	
	Dauphin	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	23.7110	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$26,100,806	\$26,100,806
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	\$11,478.00	
Number of Homestead/Farmstead Properties	4524	4524
Median Assessed Value of Homestead Properties		\$90,000

Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$23,142,175
Amount of Tax Relief for Homestead Exclusions	<u>\$1,167,111</u>
Total Approx. Tax Revenue:	\$24,309,286
Approx. Tax Levy for Tax Rate Calculation:	\$25,527,295
	Dauphin
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,167,111	Lowering RE Tax Rate	\$0	\$1,167,111
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,167,111

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 115226003     Middletown Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/24/2022 9:09:20 AM				Page - 1 of 1			
<u>CODE</u>							
6111 <u>Current Real Estate Taxes</u>							
<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>
Dauphin	1,100,788,915	23.1900	25,527,295			95.00000%	
Totals:	1,100,788,915		25,527,295	- 1,167,111	= 24,360,184	X 95.00000%	= 23,142,175
				<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			\$10.00	\$0.00	70,000	70,000
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						70,000	70,000
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			0.500%	0.750%	5,650,000	5,650,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	350,000	350,000
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			10.0000	0	400,000	400,000
Total Current Act 511 Taxes – Proportional Assessments						6,400,000	6,400,000
Total Act 511, Current Taxes							6,470,000
Act 511 Tax Limit -->				1,492,952,099	X	12	17,915,425
				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> Dauphin	22.6900	23.1900	2.21%	Yes	4.5%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%	0.750%	0.750%	0.01%	Yes
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6159	Current Act 511 Taxes, Other Proportional Assessments	10.0000	10.0000	0.00%	Yes	4.5%	10.0000	10.0000	0.01%	Yes

LEA : 115226003     Middletown Area SD

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<u>Description</u>		<u>Amount</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary		20,717,940
1200 Special Programs - Elementary / Secondary		7,749,959
1300 Vocational Education		1,094,485
1400 Other Instructional Programs - Elementary / Secondary		343,264
1500 Nonpublic School Programs		15,775
1600 Adult Education Programs		143,029
<b>Total Instruction</b>		<b>\$30,064,452</b>
<b>2000 Support Services</b>		
2100 Support Services - Students		3,390,992
2200 Support Services - Instructional Staff		2,058,489
2300 Support Services - Administration		2,689,978
2400 Support Services - Pupil Health		818,931
2500 Support Services - Business		729,559
2600 Operation and Maintenance of Plant Services		4,313,970
2700 Student Transportation Services		2,019,826
2800 Support Services - Central		1,621,817
2900 Other Support Services		25,000
<b>Total Support Services</b>		<b>\$17,668,562</b>
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		1,626,655
3300 Community Services		26,907
<b>Total Operation of Non-Instructional Services</b>		<b>\$1,653,562</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		12,500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		<b>\$12,500</b>
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service / Other Expenditures and Financing Uses		177,446
5200 Interfund Transfers - Out		5,665,459
5900 Budgetary Reserve		450,000
<b>Total Other Expenditures and Financing Uses</b>		<b>\$6,292,905</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>\$55,691,981</b>

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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	10,163,220
200 Personnel Services - Employee Benefits	6,510,339
300 Purchased Professional and Technical Services	493,690
400 Purchased Property Services	66,057
500 Other Purchased Services	1,408,259
600 Supplies	897,649
700 Property	1,174,000
800 Other Objects	4,726
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$20,717,940</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,049,116
200 Personnel Services - Employee Benefits	2,261,618
300 Purchased Professional and Technical Services	1,423,110
400 Purchased Property Services	700
500 Other Purchased Services	886,057
600 Supplies	105,890
700 Property	20,000
800 Other Objects	3,468
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$7,749,959</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,094,485
<b>Total Vocational Education</b>	<b>\$1,094,485</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	206,550
200 Personnel Services - Employee Benefits	86,959
300 Purchased Professional and Technical Services	37,411
500 Other Purchased Services	11,894
600 Supplies	450
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$343,264</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	15,775
<b>Total Nonpublic School Programs</b>	<b>\$15,775</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	143,029
<b>Total Adult Education Programs</b>	<b>\$143,029</b>
<b>Total Instruction</b>	<b>\$30,064,452</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,782,828
200 Personnel Services - Employee Benefits	1,112,655
300 Purchased Professional and Technical Services	320,473

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	2,628
500 Other Purchased Services	19,234
600 Supplies	151,264
800 Other Objects	1,910
<b>Total Support Services - Students</b>	<b>\$3,390,992</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	739,512
200 Personnel Services - Employee Benefits	752,079
300 Purchased Professional and Technical Services	438,482
400 Purchased Property Services	4,250
500 Other Purchased Services	7,111
600 Supplies	112,455
800 Other Objects	4,600
<b>Total Support Services - Instructional Staff</b>	<b>\$2,058,489</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,427,740
200 Personnel Services - Employee Benefits	825,946
300 Purchased Professional and Technical Services	256,031
400 Purchased Property Services	23,442
500 Other Purchased Services	75,448
600 Supplies	52,216
800 Other Objects	29,155
<b>Total Support Services - Administration</b>	<b>\$2,689,978</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	457,613
200 Personnel Services - Employee Benefits	278,268
300 Purchased Professional and Technical Services	61,580
400 Purchased Property Services	652
500 Other Purchased Services	1,990
600 Supplies	18,828
<b>Total Support Services - Pupil Health</b>	<b>\$818,931</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	445,352
200 Personnel Services - Employee Benefits	253,564
400 Purchased Property Services	1,577
500 Other Purchased Services	774
600 Supplies	23,331
800 Other Objects	4,961
<b>Total Support Services - Business</b>	<b>\$729,559</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,573,034
200 Personnel Services - Employee Benefits	1,172,110
300 Purchased Professional and Technical Services	19,183
400 Purchased Property Services	410,353
500 Other Purchased Services	186,212

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<u>Description</u>	<u>Amount</u>
600 Supplies	927,302
700 Property	24,995
800 Other Objects	781
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,313,970</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	120,730
200 Personnel Services - Employee Benefits	84,774
400 Purchased Property Services	1,000
500 Other Purchased Services	1,807,508
600 Supplies	5,550
800 Other Objects	264
<b>Total Student Transportation Services</b>	<b>\$2,019,826</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	669,823
200 Personnel Services - Employee Benefits	393,585
300 Purchased Professional and Technical Services	144,284
400 Purchased Property Services	62,274
500 Other Purchased Services	90,148
600 Supplies	229,163
700 Property	17,325
800 Other Objects	15,215
<b>Total Support Services - Central</b>	<b>\$1,621,817</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	25,000
<b>Total Other Support Services</b>	<b>\$25,000</b>
<b>Total Support Services</b>	<b>\$17,668,562</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	732,816
200 Personnel Services - Employee Benefits	368,950
300 Purchased Professional and Technical Services	64,935
400 Purchased Property Services	51,321
500 Other Purchased Services	113,238
600 Supplies	228,373
700 Property	33,293
800 Other Objects	33,729
<b>Total Student Activities</b>	<b>\$1,626,655</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	1,220
200 Personnel Services - Employee Benefits	529
300 Purchased Professional and Technical Services	13,568
500 Other Purchased Services	300
600 Supplies	11,290



LEA : 115226003     Middletown Area SD

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<u>Description</u>	<u>Amount</u>
Total Community Services	\$26,907
Total    Operation of Non-Instructional Services	\$1,653,562
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	12,500
Total Facilities Acquisition, Construction and Improvement Services	\$12,500
Total    Facilities Acquisition, Construction and Improvement Services	\$12,500
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,605
900 Other Uses of Funds	174,841
Total Debt Service / Other Expenditures and Financing Uses	\$177,446
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	5,665,459
Total Interfund Transfers - Out	\$5,665,459
5900 <u>Budgetary Reserve</u>	
800 Other Objects	450,000
Total Budgetary Reserve	\$450,000
Total    Other Expenditures and Financing Uses	\$6,292,905
TOTAL EXPENDITURES	\$55,691,981

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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	17,088,627	16,088,627
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	166,660	166,660
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	3,712,897	3,312,897
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	616,019	408,448
Child Care Operations Fund		
Other Enterprise Funds	93,667	93,667
Internal Service Fund		
Private Purpose Trust Fund	427,894	427,894
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$22,105,764</b>	<b>\$20,498,193</b>
<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	\$22,105,764	\$20,498,193

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	174,841	
0540 Accumulated Compensated Absences	920,809	920,809
0550 Authority Lease Obligations	1,115,813	1,009,800
0560 Other Post-Employment Benefits (OPEB)	7,396,186	7,396,186
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$9,607,649</b>	<b>\$9,326,795</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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	38,677,476	35,982,725
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	\$38,677,476	\$35,982,725
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>
<b>Investment Trust Fund</b>		
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 Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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 Pension Trust Fund</b>		
<b>Activity Fund</b>		
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 Activity Fund</b>		
<b>Other Agency Fund</b>		
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 Agency Fund</b>		
<b>Permanent Fund</b>		
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			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$48,285,125</b>	<b>\$45,309,520</b>	



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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	\$48,285,125	\$45,309,520

Account Description	Amounts
0810 Nonspendable Fund Balance	60,325
0820 Restricted Fund Balance	467,268
0830 Committed Fund Balance	9,510,957
0840 Assigned Fund Balance	450,000
0850 Unassigned Fund Balance	2,719,440
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,680,397
5900 Budgetary Reserve	450,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$13,657,990