

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

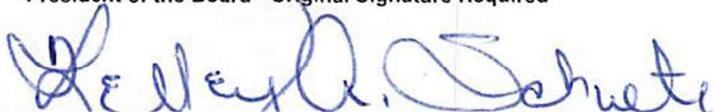
Date of Adoption of the General Fund Budget: 06/13/2022



President of the Board - Original Signature Required

7/1/2022

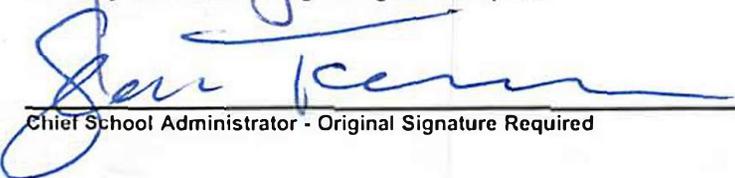
Date



Secretary of the Board - Original Signature Required

7/1/2022

Date



Chief School Administrator - Original Signature Required

7/1/2022

Date

Sean Tanner

(724)643-8650

Extn :

Contact Person

Telephone

Extension

sean.tanner@midlandpa.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Midland Borough SD	COUNTY : Beaver	AUN : 127045303
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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	\$5999566
Ending Unassigned Fund Balance	\$667920
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	11.13%

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 7/1/2022
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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 : Midland Borough SD	County : Beaver	AUN Number : 127045303
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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 7-1-2022
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5060	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2200, Object 100: \$0.00 Function 2200, Object 200: \$6,200.00 . Provide a justification.	All the benefits reflected here are for tuition reimbursement of certified staff
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$0.00 Function 2200, Object 200: \$6,200.00	All the benefits reflected here are for tuition reimbursement of certified staff
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.	Future budget shortfalls and emergency expenditure situations.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Future capital projects, technology updates, curriculum purchases, and COVID mitigation efforts

ITEM

AMOUNTS

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

0840 Assigned Fund Balance

3,400,000

0850 Unassigned Fund Balance

667,920

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$4,067,920

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

1,092,050

7000 Revenue from State Sources

4,053,290

8000 Revenue from Federal Sources

854,226

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$5,999,566

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$10,067,486

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	558,749
6112 Interim Real Estate Taxes	22,251
6113 Public Utility Realty Taxes	800
6114 Payments in Lieu of Current Taxes - State / Local	4,750
6140 Current Act 511 Taxes - Flat Rate Assessments	5,000
6150 Current Act 511 Taxes - Proportional Assessments	210,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	55,000
6500 Earnings on Investments	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	40,000
6910 Rentals	100,000
6960 Services Provided Other Local Governmental Units / LEAs	50,000
6990 Refunds and Other Miscellaneous Revenue	5,000
REVENUE FROM LOCAL SOURCES	\$1,092,050
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,003,193
7271 Special Education funds for School-Aged Pupils	293,100
7311 Pupil Transportation Subsidy	127,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	5,500
7340 State Property Tax Reduction Allocation	111,772
7505 Ready to Learn Block Grant	75,343
7810 State Share of Social Security and Medicare Taxes	85,000
7820 State Share of Retirement Contributions	352,382
REVENUE FROM STATE SOURCES	\$4,053,290
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	180,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	30,000
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	206,613
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	426,613
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	11,000
REVENUE FROM FEDERAL SOURCES	\$854,226
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	5,999,566

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$558,749	
Amount of Tax Relief for Homestead Exclusions	\$111,772	
Total Approx. Tax Revenue:	\$670,521	
Approx. Tax Levy for Tax Rate Calculation:	\$744,101	
	Beaver	Total

2021-22 Data		
a. Assessed Value	\$23,465,666	\$23,465,666
b. Real Estate Mills	31.7500	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$71,052,530	\$71,052,530
d. Assessed Value	\$23,436,261	\$23,436,261
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$745,035	\$745,035
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$745,035	\$745,035
(f Total * g)		
i. Base Mills Subject to Index	31.7500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	88.36370%	88.36370%
k. Tax Levy Needed	\$744,101	\$744,101
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	31.7500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$744,101	\$744,101
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$632,329
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$558,749
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$558,749

Amount of Tax Relief for Homestead Exclusions

\$111,772

Total Approx. Tax Revenue:

\$670,521

Approx. Tax Levy for Tax Rate Calculation:

\$744,101

Beaver

Total

Index Maximums

p. Maximum Mills Based On Index
(i * (1 + Index))

33.4327

q. Mills In Excess of Index
(if (l > p), (l - p))

0.0000

r. Maximum Tax Levy Based On Index
(p / 1000 * d)

\$783,537

\$783,537

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

Assessed Value Exclusion per Homestead

\$8,323.00

V.

Number of Homestead/Farmstead Properties

423

423

Median Assessed Value of Homestead Properties

\$16,650

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$558,749
Amount of Tax Relief for Homestead Exclusions	<u>\$111,772</u>
Total Approx. Tax Revenue:	\$670,521
Approx. Tax Levy for Tax Rate Calculation:	\$744,101

Beaver	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$111,772	Lowering RE Tax Rate	\$0	\$111,772
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$111,772

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>
Beaver	23,436,261	31.7500	744,101			88.36370%	
Totals:	23,436,261		744,101	- 111,772 =	632,329 X	88.36370% =	558,749

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	5,000
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 5,000 5,000

	<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%	200,000	200,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	10,500	10,500
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 210,500 210,500

Total Act 511, Current Taxes 215,500

Act 511 Tax Limit -->	71,052,530 X	12	852,630
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Beaver	31.7500	31.7500	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	5.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	3,060,061
1200 Special Programs - Elementary / Secondary	999,473
Total Instruction	\$4,059,534
2000 Support Services	
2100 Support Services - Students	101,076
2200 Support Services - Instructional Staff	27,600
2300 Support Services - Administration	492,354
2400 Support Services - Pupil Health	104,823
2500 Support Services - Business	72,159
2600 Operation and Maintenance of Plant Services	549,347
2700 Student Transportation Services	292,011
2800 Support Services - Central	80,000
Total Support Services	\$1,719,370
3000 Operation of Non-Instructional Services	
3200 Student Activities	8,381
3300 Community Services	9,500
Total Operation of Non-Instructional Services	\$17,881
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	202,781
Total Other Expenditures and Financing Uses	\$202,781
Total Estimated Expenditures and Other Financing Uses	\$5,999,566

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,180,254
200 Personnel Services - Employee Benefits	784,994
300 Purchased Professional and Technical Services	20,250
500 Other Purchased Services	1,019,798
600 Supplies	48,765
700 Property	5,000
800 Other Objects	1,000
Total Regular Programs - Elementary / Secondary	\$3,060,061
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	339,603
200 Personnel Services - Employee Benefits	238,603
500 Other Purchased Services	421,267
Total Special Programs - Elementary / Secondary	\$999,473
Total Instruction	\$4,059,534
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	52,375
200 Personnel Services - Employee Benefits	37,101
300 Purchased Professional and Technical Services	8,000
700 Property	3,600
Total Support Services - Students	\$101,076
2200 <u>Support Services - Instructional Staff</u>	
200 Personnel Services - Employee Benefits	6,200
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	7,900
600 Supplies	13,000
Total Support Services - Instructional Staff	\$27,600
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	265,826
200 Personnel Services - Employee Benefits	161,808
300 Purchased Professional and Technical Services	19,500
400 Purchased Property Services	8,000
500 Other Purchased Services	8,650
600 Supplies	22,070
800 Other Objects	6,500
Total Support Services - Administration	\$492,354
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	53,500
200 Personnel Services - Employee Benefits	46,023
300 Purchased Professional and Technical Services	4,050
600 Supplies	1,250

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<u>Description</u>	<u>Amount</u>
Total Support Services - Pupil Health	\$104,823
2500 <u>Support Services - Business</u>	
300 Purchased Professional and Technical Services	65,400
500 Other Purchased Services	759
800 Other Objects	6,000
Total Support Services - Business	\$72,159
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	169,440
200 Personnel Services - Employee Benefits	107,657
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	62,250
500 Other Purchased Services	52,000
600 Supplies	138,000
Total Operation and Maintenance of Plant Services	\$549,347
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	47,853
200 Personnel Services - Employee Benefits	29,658
500 Other Purchased Services	181,500
600 Supplies	3,000
700 Property	30,000
Total Student Transportation Services	\$292,011
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	80,000
Total Support Services - Central	\$80,000
Total Support Services	\$1,719,370
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	6,300
600 Supplies	181
800 Other Objects	400
Total Student Activities	\$8,381
3300 <u>Community Services</u>	
800 Other Objects	9,500
Total Community Services	\$9,500
Total Operation of Non-Instructional Services	\$17,881
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	67,781
900 Other Uses of Funds	135,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$202,781
Total Other Expenditures and Financing Uses	\$202,781
TOTAL EXPENDITURES	\$5,999,566

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	1,661,360	1,661,360
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	206,790	206,790
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$1,868,150	\$1,868,150
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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		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments		
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TOTAL CASH AND INVESTMENTS	\$1,868,150	\$1,868,150
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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	2,678,562	2,538,562
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	36,000	38,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,056,000	6,060,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$8,770,562	\$8,636,562
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		

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

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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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$8,770,562	\$8,636,562

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	71,000	72,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$71,000	\$72,000
TOTAL INDEBTEDNESS	\$8,841,562	\$8,708,562

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,400,000
0850 Unassigned Fund Balance	667,920
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,067,920

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,067,920
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