

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Tresa Templeton

Contact Person

tresa\_templeton@sharonsd.org

Email Address

7/8/22

Date

7/7/2022

Date

7/7/2022

Date

(724)983-4004

Extn :

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Sharon City SD	COUNTY : Mercer	AUN : 104435603
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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	\$43750000
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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 7/7/2022
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

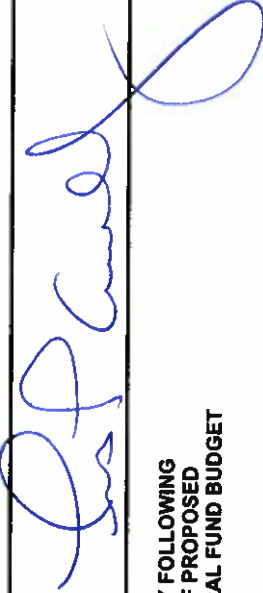
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Sharon City SD	<b>County :</b> Mercer	<b>AUN Number :</b> 104435603
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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> 7/8/22
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The budgetary reserve amount represents a set aside for the athletic fund if money is needed during the year.

<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	
0830 Committed Fund Balance	1,839,240
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$1,839,240</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	11,576,700
7000 Revenue from State Sources	25,249,060
8000 Revenue from Federal Sources	5,085,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$41,910,760</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$43,750,000</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	6,953,000
6113 Public Utility Realty Taxes	8,000
6114 Payments in Lieu of Current Taxes - State / Local	17,000
6120 Current Per Capita Taxes, Section 679	18,150
6140 Current Act 511 Taxes - Flat Rate Assessments	56,850
6150 Current Act 511 Taxes - Proportional Assessments	960,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,015,000
6500 Earnings on Investments	1,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,402,700
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	80,000
6980 Revenue from Community Services Activities	5,000
6990 Refunds and Other Miscellaneous Revenue	30,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$11,576,700</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	16,904,850
7271 Special Education funds for School-Aged Pupils	1,960,910
7311 Pupil Transportation Subsidy	250,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	437,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340 State Property Tax Reduction Allocation	950,473
7505 Ready to Learn Block Grant	493,800
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	50,027
7810 State Share of Social Security and Medicare Taxes	640,000
7820 State Share of Retirement Contributions	3,532,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$25,249,060</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8732 ARRA - Qualified School Construction Bonds (QSCB)	885,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	4,000,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$5,085,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>41,910,760</b>

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,953,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$950,473</u>	
Total Approx. Tax Revenue:	\$7,903,473	
Approx. Tax Levy for Tax Rate Calculation:	\$9,032,300	
	Mercer	Total

2021-22 Data		
a. Assessed Value	\$105,625,400	\$105,625,400
b. Real Estate Mills	82.0100	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$351,204,459	\$351,204,459
d. Assessed Value	\$106,249,850	\$106,249,850
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$8,662,339	\$8,662,339
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$8,662,339	\$8,662,339
(f Total * g)		
i. Base Mills Subject to Index	82.0100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	86.03253%	86.03253%
k. Tax Levy Needed	\$9,032,300	\$9,032,300
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	85.0100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,032,300	\$9,032,300
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,081,827
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,953,000
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,953,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$950,473</u>	
Total Approx. Tax Revenue:	\$7,903,473	
Approx. Tax Levy for Tax Rate Calculation:	\$9,032,300	
	Mercer	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	86.4385	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,184,078	\$9,184,078
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	\$4,573.00	
Number of Homestead/Farmstead Properties	2445	2445
Median Assessed Value of Homestead Properties		\$13,500



Act 1 Index (current): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,953,000
Amount of Tax Relief for Homestead Exclusions	<u>\$950,473</u>
Total Approx. Tax Revenue:	\$7,903,473
Approx. Tax Levy for Tax Rate Calculation:	\$9,032,300
	Mercer
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$950,473	Lowering RE Tax Rate	\$0	\$950,473
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$950,473

2022-2023 Final General Fund Budget

Local Education Agency Tax Data

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

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CODE

6111	Current Real Estate Taxes							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills	
Mercer	106,249,850	85.0100	9,032,300			86.03253%		
Totals:	106,249,850		9,032,300	- 950,473	= 8,081,827	X 86.03253%	= 6,953,000	

				Rate			Estimated Revenue	
6120	Current Per Capita Taxes, Section 679			\$5.00			18,150	
6140	Current Act 511 Taxes– Flat Rate Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue	
6141	Current Act 511 Per Capita Taxes			\$10.00	\$0.00	36,850	36,850	
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	20,000	20,000	
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						56,850	56,850	
6150	Current Act 511 Taxes– Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	840,000	840,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	120,000	120,000	
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						960,000	960,000	
Total Act 511, Current Taxes							1,016,850	
Act 511 Tax Limit -->					351,204,459	X 12	4,214,454	
					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>									
	Mercer	82.0100	85.0100	3.66%	Yes	5.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	5.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	17,456,500
1200 Special Programs - Elementary / Secondary	9,234,300
1300 Vocational Education	220,000
1400 Other Instructional Programs - Elementary / Secondary	494,100
<b>Total Instruction</b>	<b>\$27,404,900</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,363,800
2200 Support Services - Instructional Staff	697,900
2300 Support Services - Administration	1,734,600
2400 Support Services - Pupil Health	437,900
2500 Support Services - Business	553,000
2600 Operation and Maintenance of Plant Services	3,614,800
2700 Student Transportation Services	535,000
2800 Support Services - Central	1,960,700
2900 Other Support Services	9,500
<b>Total Support Services</b>	<b>\$10,907,200</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	766,200
3300 Community Services	393,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,159,200</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,267,400
5900 Budgetary Reserve	11,300
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,278,700</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$43,750,000</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	8,919,000
200 Personnel Services - Employee Benefits	6,260,800
300 Purchased Professional and Technical Services	253,250
400 Purchased Property Services	87,310
500 Other Purchased Services	1,367,355
600 Supplies	543,495
700 Property	25,290
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$17,456,500</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,218,000
200 Personnel Services - Employee Benefits	2,261,000
300 Purchased Professional and Technical Services	679,650
400 Purchased Property Services	1,500
500 Other Purchased Services	2,993,400
600 Supplies	78,750
800 Other Objects	2,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$9,234,300</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	220,000
<b>Total Vocational Education</b>	<b>\$220,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	289,000
200 Personnel Services - Employee Benefits	152,900
500 Other Purchased Services	52,200
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$494,100</b>
<b>Total Instruction</b>	<b>\$27,404,900</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	766,000
200 Personnel Services - Employee Benefits	538,000
500 Other Purchased Services	11,700
600 Supplies	48,100
<b>Total Support Services - Students</b>	<b>\$1,363,800</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	331,000
200 Personnel Services - Employee Benefits	231,900
600 Supplies	35,300
800 Other Objects	99,700
<b>Total Support Services - Instructional Staff</b>	<b>\$697,900</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	876,000

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	616,000
300 Purchased Professional and Technical Services	158,500
400 Purchased Property Services	17,500
500 Other Purchased Services	20,000
600 Supplies	31,700
800 Other Objects	14,900
<b>Total Support Services - Administration</b>	<b>\$1,734,600</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	245,000
200 Personnel Services - Employee Benefits	171,600
300 Purchased Professional and Technical Services	12,500
600 Supplies	8,800
<b>Total Support Services - Pupil Health</b>	<b>\$437,900</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	242,000
200 Personnel Services - Employee Benefits	162,600
300 Purchased Professional and Technical Services	86,250
400 Purchased Property Services	6,600
500 Other Purchased Services	49,000
600 Supplies	5,500
800 Other Objects	1,050
<b>Total Support Services - Business</b>	<b>\$553,000</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,293,000
200 Personnel Services - Employee Benefits	907,600
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	306,700
500 Other Purchased Services	181,700
600 Supplies	882,075
700 Property	33,725
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,614,800</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	500,000
600 Supplies	35,000
<b>Total Student Transportation Services</b>	<b>\$535,000</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	153,000
200 Personnel Services - Employee Benefits	107,800
400 Purchased Property Services	155,000
500 Other Purchased Services	1,200
600 Supplies	460,700
700 Property	1,083,000
<b>Total Support Services - Central</b>	<b>\$1,960,700</b>
<b>2900 <u>Other Support Services</u></b>	

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	9,500
<b>Total Other Support Services</b>	<b>\$9,500</b>
<b>Total Support Services</b>	<b>\$10,907,200</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	451,000
200 Personnel Services - Employee Benefits	64,800
300 Purchased Professional and Technical Services	48,400
400 Purchased Property Services	72,800
500 Other Purchased Services	15,500
600 Supplies	103,500
700 Property	10,200
<b>Total Student Activities</b>	<b>\$766,200</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	20,000
200 Personnel Services - Employee Benefits	1,000
300 Purchased Professional and Technical Services	370,000
500 Other Purchased Services	2,000
<b>Total Community Services</b>	<b>\$393,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,159,200</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,566,400
900 Other Uses of Funds	2,701,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,267,400</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	11,300
<b>Total Budgetary Reserve</b>	<b>\$11,300</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,278,700</b>
<b>TOTAL EXPENDITURES</b>	<b>\$43,750,000</b>

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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	4,000,000	2,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	400,000	300,000
Athletic / School-Sponsored Extra Curricular Activities Fund	2,000	1,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	50,000	50,000
Debt Service Fund	100,000	100,000
Food Service / Cafeteria Operations Fund	600,000	300,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	100,000	100,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	75,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$5,352,000</b>	<b>\$2,926,000</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	\$5,352,000	\$2,926,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	40,000,000	37,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	500,000	500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	14,000,000	15,000,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$54,500,000</b>	<b>\$52,500,000</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		

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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		

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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		

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<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>\$54,500,000</b>	<b>\$52,500,000</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	\$54,500,000	\$52,500,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	
5900 Budgetary Reserve	11,300
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,300