

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2022

_____
President of the Board - Original Signature Required6/15/22

Date_____
Secretary of the Board - Original Signature Required6/21/22

Date_____
Chief School Administrator - Original Signature Required6/22/22

Date

Jeffrey H Hummel

Contact Person

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Extn : _____

Telephone_____
Extension

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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 : Selinsgrove Area SD	COUNTY : Snyder	AUN : 116557103
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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	\$47533677
Ending Unassigned Fund Balance	\$2946211
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.19%

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 6/22/22
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Selinsgrove Area SD	County : Snyder	AUN Number : 116557103
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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 5/9/22
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
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: \$25,576.00</div> <div>Function 2800, Object 200: \$802,041.00</div>	Retiree healthcare expenditures are budgeted under 2800-200.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve account is used as a contingency for any unforeseen expenses or to offset a reduction in revenue during the fiscal year.
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.	Ending unassigned fund balance is used to offset future expenses and emergency fiscal needs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance is used as a reserve for offsetting future anticipated expense increases for identified costs - PSERS, retiree healthcare, real estate tax refunds from appeals, personnel currently funded through ESSER funds.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Carryover balances for special education legal decision education fund and fifth grade outdoor education program.

<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	243,706	
0820 Restricted Fund Balance	365,650	
0830 Committed Fund Balance	7,222,725	
0840 Assigned Fund Balance	92,008	
0850 Unassigned Fund Balance	2,946,211	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$10,260,944</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	27,536,664	
7000 Revenue from State Sources	17,402,783	
8000 Revenue from Federal Sources	2,594,230	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$47,533,677</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$57,794,621</u>

LEA : 116557103 Selinsgrove Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	17,498,826
6112 Interim Real Estate Taxes	76,896
6113 Public Utility Realty Taxes	24,424
6114 Payments in Lieu of Current Taxes - State / Local	156,415
6150 Current Act 511 Taxes - Proportional Assessments	8,397,999
6400 Delinquencies on Taxes Levied / Assessed by the LEA	602,000
6500 Earnings on Investments	125,000
6700 Revenues from LEA Activities	111,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	345,000
6910 Rentals	120,000
6920 Contributions and Donations from Private Sources	6,000
6960 Services Provided Other Local Governmental Units / LEAs	18,000
6990 Refunds and Other Miscellaneous Revenue	54,904
REVENUE FROM LOCAL SOURCES	\$27,536,664
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,428,944
7112 Basic Education Funding-Social Security	779,040
7160 Tuition for Orphans Subsidy	50,750
7220 Vocational Education	50,750
7271 Special Education funds for School-Aged Pupils	1,584,053
7311 Pupil Transportation Subsidy	900,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	563,793
7330 Health Services (Medical, Dental, Nurse, Act 25)	48,000
7340 State Property Tax Reduction Allocation	831,554
7505 Ready to Learn Block Grant	418,661
7820 State Share of Retirement Contributions	3,722,238
REVENUE FROM STATE SOURCES	\$17,402,783
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	711,074
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	99,533
8517 NCLB, Title IV - 21St Century Schools	38,880
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	735,844
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	923,899

LEA : 116557103 Selinsgrove Area SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$2,594,230
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	47,533,677

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$17,498,826	
Amount of Tax Relief for Homestead Exclusions	<u>\$831,554</u>	
Total Approx. Tax Revenue:	\$18,330,380	
Approx. Tax Levy for Tax Rate Calculation:	\$19,002,713	
	Snyder	Total

2021-22 Data		
a. Assessed Value	\$264,574,970	\$264,574,970
b. Real Estate Mills	70.5000	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,514,457,403	\$1,514,457,403
d. Assessed Value	\$265,772,210	\$265,772,210
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$18,652,535	\$18,652,535
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$18,652,535	\$18,652,535
(f Total * g)		
i. Base Mills Subject to Index	70.5000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.30000%	96.30000%
k. Tax Levy Needed	\$19,002,713	\$19,002,713
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	71.5000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$19,002,713	\$19,002,713
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$18,171,159
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$17,498,826
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$17,498,826	
Amount of Tax Relief for Homestead Exclusions	<u>\$831,554</u>	
Total Approx. Tax Revenue:	\$18,330,380	
Approx. Tax Levy for Tax Rate Calculation:	\$19,002,713	
	Snyder	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	73.6020	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$19,561,366	\$19,561,366
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	\$2,386.72	
Number of Homestead/Farmstead Properties	4873	4873
Median Assessed Value of Homestead Properties		\$25,130

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$17,498,826	
Amount of Tax Relief for Homestead Exclusions	<u>\$831,554</u>	
Total Approx. Tax Revenue:	\$18,330,380	
Approx. Tax Levy for Tax Rate Calculation:	\$19,002,713	
	Snyder	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$831,554	Lowering RE Tax Rate	\$0	\$831,554
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$831,554

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 116557103 Selinsgrove Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/27/2022 10:21:10 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>
Snyder	265,772,210	71.5000	19,002,713			96.30000%	
Totals:	265,772,210		19,002,713	- 831,554	= 18,171,159	X 96.30000%	= 17,498,826
				<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			\$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						0	0
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			1.600%	0.000%	8,079,999	8,079,999
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	318,000	318,000
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						8,397,999	8,397,999
Total Act 511, Current Taxes							8,397,999
Act 511 Tax Limit -->				1,514,457,403	X	12	18,173,489
				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> Snyder	70.5000	71.5000	1.42%	Yes	4.4%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.600%	1.600%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,558,530
1200 Special Programs - Elementary / Secondary	5,308,104
1300 Vocational Education	2,865,690
1400 Other Instructional Programs - Elementary / Secondary	171,160
1500 Nonpublic School Programs	8,192
Total Instruction	\$27,911,676
2000 Support Services	
2100 Support Services - Students	2,690,360
2200 Support Services - Instructional Staff	1,823,068
2300 Support Services - Administration	2,471,486
2400 Support Services - Pupil Health	601,445
2500 Support Services - Business	516,561
2600 Operation and Maintenance of Plant Services	3,540,842
2700 Student Transportation Services	2,027,273
2800 Support Services - Central	857,617
Total Support Services	\$14,528,652
3000 Operation of Non-Instructional Services	
3200 Student Activities	992,943
3300 Community Services	42,994
Total Operation of Non-Instructional Services	\$1,035,937
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	120,000
5200 Interfund Transfers - Out	3,600,000
5900 Budgetary Reserve	337,412
Total Other Expenditures and Financing Uses	\$4,057,412
Total Estimated Expenditures and Other Financing Uses	\$47,533,677

LEA : 116557103 Selinsgrove Area SD

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		10,956,949
200 Personnel Services - Employee Benefits		6,967,848
300 Purchased Professional and Technical Services		13,486
400 Purchased Property Services		11,685
500 Other Purchased Services		1,078,020
600 Supplies		255,826
700 Property		274,071
800 Other Objects		645
Total Regular Programs - Elementary / Secondary		\$19,558,530
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		2,459,120
200 Personnel Services - Employee Benefits		1,499,324
300 Purchased Professional and Technical Services		601,700
400 Purchased Property Services		8,610
500 Other Purchased Services		711,600
600 Supplies		26,450
700 Property		1,000
800 Other Objects		300
Total Special Programs - Elementary / Secondary		\$5,308,104
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		858,374
200 Personnel Services - Employee Benefits		529,845
300 Purchased Professional and Technical Services		2,000
400 Purchased Property Services		1,000
500 Other Purchased Services		1,410,571
600 Supplies		60,900
700 Property		3,000
Total Vocational Education		\$2,865,690
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		54,500
200 Personnel Services - Employee Benefits		23,660
500 Other Purchased Services		93,000
Total Other Instructional Programs - Elementary / Secondary		\$171,160
1500 <u>Nonpublic School Programs</u>		
300 Purchased Professional and Technical Services		8,092
400 Purchased Property Services		100
Total Nonpublic School Programs		\$8,192
Total Instruction		\$27,911,676
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		1,509,665
200 Personnel Services - Employee Benefits		1,072,266

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	80,420
500 Other Purchased Services	5,325
600 Supplies	21,034
800 Other Objects	1,650
Total Support Services - Students	\$2,690,360
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	749,713
200 Personnel Services - Employee Benefits	617,905
300 Purchased Professional and Technical Services	11,550
400 Purchased Property Services	11,775
500 Other Purchased Services	39,200
600 Supplies	314,619
700 Property	73,506
800 Other Objects	4,800
Total Support Services - Instructional Staff	\$1,823,068
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,247,187
200 Personnel Services - Employee Benefits	839,307
300 Purchased Professional and Technical Services	252,600
400 Purchased Property Services	975
500 Other Purchased Services	87,194
600 Supplies	17,350
700 Property	2,400
800 Other Objects	24,473
Total Support Services - Administration	\$2,471,486
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	360,880
200 Personnel Services - Employee Benefits	230,135
300 Purchased Professional and Technical Services	1,845
400 Purchased Property Services	200
600 Supplies	7,720
800 Other Objects	665
Total Support Services - Pupil Health	\$601,445
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	282,042
200 Personnel Services - Employee Benefits	189,566
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	1,000
600 Supplies	3,100
700 Property	3,000
800 Other Objects	7,853
Total Support Services - Business	\$516,561
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,303,271
200 Personnel Services - Employee Benefits	1,036,917

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	21,400
400	Purchased Property Services	365,500
500	Other Purchased Services	101,654
600	Supplies	685,500
700	Property	25,000
800	Other Objects	1,600
Total Operation and Maintenance of Plant Services		\$3,540,842
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	55,167
200	Personnel Services - Employee Benefits	46,106
300	Purchased Professional and Technical Services	6,500
500	Other Purchased Services	1,916,700
600	Supplies	2,500
800	Other Objects	300
Total Student Transportation Services		\$2,027,273
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	25,576
200	Personnel Services - Employee Benefits	802,041
500	Other Purchased Services	30,000
Total Support Services - Central		\$857,617
Total Support Services		\$14,528,652
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	462,078
200	Personnel Services - Employee Benefits	201,943
300	Purchased Professional and Technical Services	72,908
400	Purchased Property Services	14,000
500	Other Purchased Services	104,482
600	Supplies	49,650
700	Property	37,652
800	Other Objects	50,230
Total Student Activities		\$992,943
3300 <u>Community Services</u>		
100	Personnel Services - Salaries	25,730
200	Personnel Services - Employee Benefits	11,174
600	Supplies	6,090
Total Community Services		\$42,994
Total Operation of Non-Instructional Services		\$1,035,937
5000 Other Expenditures and Financing Uses		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800	Other Objects	120,000
Total Debt Service / Other Expenditures and Financing Uses		\$120,000
5200 <u>Interfund Transfers - Out</u>		

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	3,600,000
Total Interfund Transfers - Out	\$3,600,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	337,412
Total Budgetary Reserve	\$337,412
Total Other Expenditures and Financing Uses	\$4,057,412
TOTAL EXPENDITURES	\$47,533,677

LEA : 116557103 Selinsgrove Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	10,500,000	10,500,000
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	1,400,000	700,000
Other Capital Projects Fund		
Debt Service Fund	1,506,000	1,330,000
Food Service / Cafeteria Operations Fund	600,000	500,000
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	\$14,006,000	\$13,030,000

<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		

LEA : 116557103 Selinsgrove Area SD

<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	\$14,006,000	\$13,030,000

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	26,725,000	23,810,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	856,000	865,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	21,600,000	21,800,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$49,181,000	\$46,475,000
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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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	6,152	6,202
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	\$6,152	\$6,202
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	\$49,187,152	\$46,481,202	

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	3,900,000	4,000,000
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		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	70,000	70,000
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	\$3,970,000	\$4,070,000
TOTAL INDEBTEDNESS	\$53,157,152	\$50,551,202

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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	24,000	
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$24,000	
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$24,000	

<u>Description</u>		<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction			
1100 <u>Regular Programs - Elementary / Secondary</u>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			
Total Regular Programs - Elementary / Secondary			
1200 <u>Special Programs - Elementary / Secondary</u>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			
Total Special Programs - Elementary / Secondary			
1300 <u>Vocational Education</u>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			
Total Vocational Education			
1400 <u>Other Instructional Programs - Elementary / Secondary</u>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			24,000
600 Supplies			
700 Property			
800 Other Objects			
Total Other Instructional Programs - Elementary / Secondary			\$24,000
1500 <u>Nonpublic School Programs</u>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction		
	\$24,000	
TOTAL EXPENDITURES		
	\$24,000	

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	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
Total Revenue from Local Sources	\$18,000	\$0
TOTAL REVENUES	\$18,000	\$0

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
6940 Tuition from Patrons	18,000	0
Total Revenue from Local Sources	\$18,000	\$0
TOTAL REVENUES	\$18,000	\$0

Account Description	Amounts
0810 Nonspendable Fund Balance	243,706
0820 Restricted Fund Balance	365,650
0830 Committed Fund Balance	7,222,725
0840 Assigned Fund Balance	92,008
0850 Unassigned Fund Balance	2,946,211
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,260,944
5900 Budgetary Reserve	337,412
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,207,712