

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

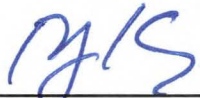
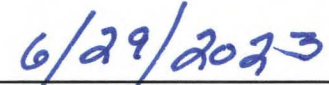
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/29/2023



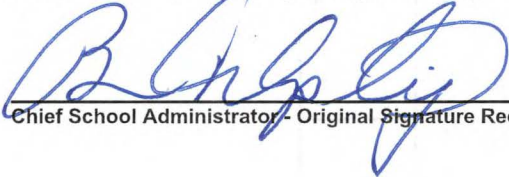
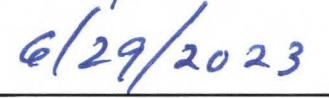
President of the Board - Original Signature Required

Date



Secretary of the Board - Original Signature Required

Date



Chief School Administrator - Original Signature Required

Date



Robert J Krizansky

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Extension

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2023-2024 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Hazleton Area SD	COUNTY : Luzerne	AUN : 118403302
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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 2023-2024 (compared to 2022-2023)?

Yes

☒

No

☐

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$225512780
Ending Unassigned Fund Balance	\$14923980
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.61%

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

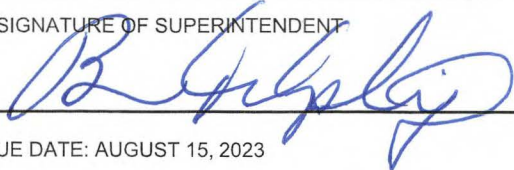
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT: 	DATE 06/29/2023
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DUE DATE: AUGUST 15, 2023

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Hazleton Area SD	County : Luzerne	AUN Number : 118403302
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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 5/17/2023
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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>
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.	The fund balance is an accumulation of equity built from previous years revenues exceeding expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The Board of School Directors has committed funds for future health insurance costs and capital projects.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The General Fund has \$500,000 assigned for future retirement rate increases.

<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	646,806	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	5,095,942	
0840 Assigned Fund Balance	500,000	
0850 Unassigned Fund Balance	14,923,980	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$20,519,922</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	80,913,300	
7000 Revenue from State Sources	114,665,110	
8000 Revenue from Federal Sources	29,919,370	
9000 Other Financing Sources	15,000	
Total Estimated Revenues And Other Financing Sources		<u>\$225,512,780</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$246,032,702</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	54,597,998
6112 Interim Real Estate Taxes	500,000
6113 Public Utility Realty Taxes	68,000
6114 Payments in Lieu of Current Taxes - State / Local	5,500
6130 Current Taxpayer Relief Taxes - Proportional Assessments	5,000,000
6150 Current Act 511 Taxes - Proportional Assessments	14,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,100,000
6500 Earnings on Investments	350,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,168,302
6910 Rentals	50,000
6940 Tuition from Patrons	1,017,500
6980 Revenue from Community Services Activities	6,000
6990 Refunds and Other Miscellaneous Revenue	50,000
REVENUE FROM LOCAL SOURCES	\$80,913,300
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	64,505,080
7112 Basic Education Funding-Social Security	4,145,019
7160 Tuition for Orphans Subsidy	200,000
7220 Vocational Education	597,251
7250 Migratory Children	3,000
7260 Workforce Investment Act (WIA)	25,000
7271 Special Education funds for School-Aged Pupils	6,812,925
7272 Early Intervention	6,116,780
7292 Pre-K Counts	2,711,500
7311 Pupil Transportation Subsidy	2,100,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	150,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	3,082,402
7330 Health Services (Medical, Dental, Nurse, Act 25)	230,000
7340 State Property Tax Reduction Allocation	3,407,895
7360 Safe Schools	426,678
7505 Ready to Learn Block Grant	1,675,119
7509 Supplemental Equipment Grants	55,000
7820 State Share of Retirement Contributions	18,421,461
REVENUE FROM STATE SOURCES	\$114,665,110

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	956,983
8513 IDEA, Section 619	223,899
8514 Title I - Improving the Academic Achievement of the Disadvantaged	6,335,882
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	504,613
8516 Title III - Language Instruction for English Learners and Immigrant Students	586,364
8517 Title IV - 21st Century Schools	445,970
8521 Vocational Education - Operating Expenditures	238,358
8732 ARRA - Qualified School Construction Bonds (QSCB)	474,505
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	17,530,252
8745 GEER II - Governor's Emergency Education Relief Fund	170,000
8749 Other CARES Act Funding	101,876
8751 ARP ESSER Learning Loss	310,999
8752 ARP ESSER Summer Programs	161,098
8753 ARP ESSER Afterschool Programs	179,934
8754 ARP ESSER Homeless Children and Youth Funds	74,054
8755 ARP ESSER Emergency Relief for Other Educational Entities	574,596
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	509,414
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	264,715
8830 Medical Assistance Reimbursements (Access) - Early Intervention	275,858
REVENUE FROM FEDERAL SOURCES	\$29,919,370
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	15,000
OTHER FINANCING SOURCES	\$15,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	225,512,780

Act 1 Index (current): 5.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	3		
Approx. Tax Revenue from RE Taxes:	\$54,600,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$7,877,105</u>		
Total Approx. Tax Revenue:	\$62,477,105		
Approx. Tax Levy for Tax Rate Calculation:	\$67,877,105		

	Carbon	Luzerne	Schuylkill	Total
2022-23 Data				
a. Assessed Value	\$33,933,344	\$4,767,943,900	\$184,122,955	\$4,986,000,199
b. Real Estate Mills	30.4910	12.0520	35.9850	
I. 2023-24 Data				
c. 2021 STEB Market Value	\$68,672,528	\$3,832,226,189	\$441,074,194	\$4,341,972,911
d. Assessed Value	\$34,088,742	\$4,902,310,700	\$185,612,830	\$5,122,012,272
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0
2022-23 Calculations				
f. 2022-23 Tax Levy	\$1,034,662	\$57,463,260	\$6,625,665	\$65,123,587
(a * b)				
2023-24 Calculations				
g. Percent of Total Market Value	1.58160%	88.26002%	10.15838%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$1,029,995	\$57,478,091	\$6,615,501	\$65,123,587
(f Total * g)				
i. Base Mills Subject to Index	30.4910	12.0551	35.9850	
(h / a * 1000) if no reassessment				
(h / (d-e) * 1000) if reassessment				
Calculation of Tax Rates and Levies Generated				
j. Weighted Avg. Collection Percentage	91.00000%	91.00000%	91.00000%	91.00000%
k. Tax Levy Needed	\$1,073,544	\$59,908,346	\$6,895,214	\$67,877,104
(Approx. Tax Levy * g)				
I. 2023-24 Real Estate Tax Rate	31.4920	12.2200	37.1480	
(k / d * 1000)				
m. Tax Levy Generated by Mills	\$1,073,523	\$59,906,237	\$6,895,145	\$67,874,905
(l / 1000 * d)				
n. Tax Levy minus Tax Relief for Homestead Exclusions				\$59,997,800
(m - Amount of Tax Relief for Homestead Exclusions)				
o. Net Tax Revenue Generated By Mills				\$54,597,998
(n * Est. Pct. Collection)				

Act 1 Index (current): 5.9%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

3

Approx. Tax Revenue from RE Taxes:

\$54,600,000

Amount of Tax Relief for Homestead Exclusions

\$7,877,105

Total Approx. Tax Revenue:

\$62,477,105

Approx. Tax Levy for Tax Rate Calculation:

\$67,877,105

	Carbon	Luzerne	Schuylkill	Total
Index Maximums				
p. Maximum Mills Based On Index (i * (1 + Index))	32.2899	12.7663	38.1081	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,100,722	\$62,584,369	\$7,073,352	\$70,758,443
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0	\$0

Information Related to Property Tax Relief				
V. Assessed Value Exclusion per Homestead	\$14,315.00	\$36,891.00	\$12,135.00	
Number of Homestead/Farmstead Properties	553	15000	2018	17571
Median Assessed Value of Homestead Properties				\$154,637

Act 1 Index (current): 5.9%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

3

Approx. Tax Revenue from RE Taxes:

\$54,600,000

Amount of Tax Relief for Homestead Exclusions

\$7,877,105

Total Approx. Tax Revenue:

\$62,477,105

Approx. Tax Levy for Tax Rate Calculation:

\$67,877,105

	Carbon	Luzerne	Schuylkill		Total
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions		\$4,469,210	Lowering RE Tax Rate	\$0	\$4,469,210
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$3,407,895	Lowering RE Tax Rate	\$0	\$3,407,895
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$7,877,105

CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>		
Carbon	34,088,742	31.4920	1,073,523			91.00000%		
Luzerne	4,902,310,700	12.2200	59,906,237			91.00000%		
Schuylkill	185,612,830	37.1480	6,895,145			91.00000%		
Totals:	5,122,012,272		67,874,905	-	7,877,105	=	59,997,800 X 91.00000% = 54,597,998	
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0			
6130	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6131	Current Act 1 Earned Income Taxes			0.500%	0.000%	1,200,000,000	5,000,000	
Total Current Taxpayer Relief Taxes – Proportional Assessments						1,200,000,000	5,000,000	
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			0.500%	0.000%	1,200,000,000	12,000,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,200,000,000	2,000,000	
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						2,400,000,000	14,000,000	
Total Act 511, Current Taxes							14,000,000	
Act 511 Tax Limit -->				4,341,972,911	X	12	52,103,675	
				Market Value		Mills	(511 Limit)	

LEA : 118403302 Hazleton Area SD

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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Carbon	30.4910	31.4920	3.29%	Yes	5.9%				
	Luzerne	12.0551	12.2200	1.37%	Yes	5.9%				
	Schuylkill	35.9850	37.1480	3.24%	Yes	5.9%				
	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>									
6131	Current Act 1 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	90,920,546
1200 Special Programs - Elementary / Secondary	34,202,207
1300 Vocational Education	2,830,513
1400 Other Instructional Programs - Elementary / Secondary	1,593,367
1500 Nonpublic School Programs	284,491
1600 Adult Education Programs	252,537
1800 Pre-Kindergarten	2,711,500
Total Instruction	\$132,795,161
2000 Support Services	
2100 Support Services - Students	5,517,704
2200 Support Services - Instructional Staff	1,937,050
2300 Support Services - Administration	10,970,667
2400 Support Services - Pupil Health	3,932,615
2500 Support Services - Business	1,895,805
2600 Operation and Maintenance of Plant Services	18,308,620
2700 Student Transportation Services	9,225,570
2800 Support Services - Central	5,102,583
2900 Other Support Services	206,654
Total Support Services	\$57,097,268
3000 Operation of Non-Instructional Services	
3200 Student Activities	892,362
3300 Community Services	1,564,725
Total Operation of Non-Instructional Services	\$2,457,087
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	12,655,069
Total Facilities Acquisition, Construction and Improvement Services	\$12,655,069
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	15,950,507
5200 Interfund Transfers - Out	4,557,688
Total Other Expenditures and Financing Uses	\$20,508,195
Total Estimated Expenditures and Other Financing Uses	\$225,512,780

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	48,627,179
200 Personnel Services - Employee Benefits	31,625,093
300 Purchased Professional and Technical Services	1,640,991
400 Purchased Property Services	172,886
500 Other Purchased Services	4,540,162
600 Supplies	4,305,375
700 Property	1,700
800 Other Objects	7,160
Total Regular Programs - Elementary / Secondary	\$90,920,546
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,667,814
200 Personnel Services - Employee Benefits	10,585,349
300 Purchased Professional and Technical Services	2,347,259
400 Purchased Property Services	229,000
500 Other Purchased Services	4,376,300
600 Supplies	956,770
700 Property	20,000
800 Other Objects	19,715
Total Special Programs - Elementary / Secondary	\$34,202,207
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,398,604
200 Personnel Services - Employee Benefits	919,151
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	27,200
500 Other Purchased Services	8,000
600 Supplies	272,400
700 Property	197,358
800 Other Objects	5,800
Total Vocational Education	\$2,830,513
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	262,720
200 Personnel Services - Employee Benefits	123,250
300 Purchased Professional and Technical Services	864,948
400 Purchased Property Services	49,500
500 Other Purchased Services	47,500
600 Supplies	245,049
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$1,593,367
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	26,007
200 Personnel Services - Employee Benefits	17,418
300 Purchased Professional and Technical Services	228,717
600 Supplies	12,349

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<u>Description</u>	<u>Amount</u>
Total Nonpublic School Programs	\$284,491
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	109,037
200 Personnel Services - Employee Benefits	78,750
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	4,750
500 Other Purchased Services	8,950
600 Supplies	29,050
700 Property	4,500
800 Other Objects	3,500
Total Adult Education Programs	\$252,537
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	603,903
200 Personnel Services - Employee Benefits	486,467
300 Purchased Professional and Technical Services	6,300
500 Other Purchased Services	18,130
600 Supplies	47,950
800 Other Objects	1,548,750
Total Pre-Kindergarten	\$2,711,500
Total Instruction	\$132,795,161
2000 <u>Support Services</u>	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,263,854
200 Personnel Services - Employee Benefits	2,108,638
300 Purchased Professional and Technical Services	76,500
400 Purchased Property Services	2,440
500 Other Purchased Services	20,700
600 Supplies	44,372
800 Other Objects	1,200
Total Support Services - Students	\$5,517,704
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	856,442
200 Personnel Services - Employee Benefits	714,099
300 Purchased Professional and Technical Services	112,072
400 Purchased Property Services	5,700
500 Other Purchased Services	650
600 Supplies	244,097
800 Other Objects	3,990
Total Support Services - Instructional Staff	\$1,937,050
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	5,730,014
200 Personnel Services - Employee Benefits	3,891,839
300 Purchased Professional and Technical Services	701,500
400 Purchased Property Services	56,000

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<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	300,070
600	Supplies	162,719
700	Property	11,100
800	Other Objects	117,425
Total Support Services - Administration		\$10,970,667
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	2,245,738
200	Personnel Services - Employee Benefits	1,502,202
300	Purchased Professional and Technical Services	77,850
400	Purchased Property Services	3,975
500	Other Purchased Services	12,900
600	Supplies	89,950
Total Support Services - Pupil Health		\$3,932,615
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	910,331
200	Personnel Services - Employee Benefits	560,329
300	Purchased Professional and Technical Services	179,325
400	Purchased Property Services	62,820
500	Other Purchased Services	44,000
600	Supplies	116,000
700	Property	5,000
800	Other Objects	18,000
Total Support Services - Business		\$1,895,805
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	7,901,173
200	Personnel Services - Employee Benefits	4,846,189
300	Purchased Professional and Technical Services	37,010
400	Purchased Property Services	2,083,269
500	Other Purchased Services	596,353
600	Supplies	2,663,376
700	Property	166,000
800	Other Objects	15,250
Total Operation and Maintenance of Plant Services		\$18,308,620
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	220,502
200	Personnel Services - Employee Benefits	132,970
300	Purchased Professional and Technical Services	17,000
400	Purchased Property Services	500
500	Other Purchased Services	8,806,098
600	Supplies	13,500
700	Property	35,000
Total Student Transportation Services		\$9,225,570
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	1,363,462
200	Personnel Services - Employee Benefits	847,302

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	28,250
400	Purchased Property Services	882,163
500	Other Purchased Services	179,632
600	Supplies	1,555,573
700	Property	215,057
800	Other Objects	31,144
Total Support Services - Central		\$5,102,583
2900 <u>Other Support Services</u>		
500	Other Purchased Services	175,000
800	Other Objects	31,654
Total Other Support Services		\$206,654
Total Support Services		\$57,097,268
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	464,000
200	Personnel Services - Employee Benefits	201,142
400	Purchased Property Services	4,600
500	Other Purchased Services	65,800
600	Supplies	4,000
800	Other Objects	152,820
Total Student Activities		\$892,362
3300 <u>Community Services</u>		
100	Personnel Services - Salaries	834,490
200	Personnel Services - Employee Benefits	570,473
300	Purchased Professional and Technical Services	61,039
400	Purchased Property Services	30,000
500	Other Purchased Services	7,980
600	Supplies	58,743
800	Other Objects	2,000
Total Community Services		\$1,564,725
Total Operation of Non-Instructional Services		\$2,457,087
4000 Facilities Acquisition, Construction and Improvement Services		
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>		
300	Purchased Professional and Technical Services	100,000
400	Purchased Property Services	5,133,835
700	Property	7,421,234
Total Facilities Acquisition, Construction and Improvement Services		\$12,655,069
Total Facilities Acquisition, Construction and Improvement Services		\$12,655,069
5000 Other Expenditures and Financing Uses		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800	Other Objects	2,880,507
900	Other Uses of Funds	13,070,000
Total Debt Service / Other Expenditures and Financing Uses		\$15,950,507

<u>Description</u>		<u>Amount</u>
5200	<u>Interfund Transfers - Out</u>	
900	Other Uses of Funds	4,557,688
Total Interfund Transfers - Out		\$4,557,688
Total Other Expenditures and Financing Uses		\$20,508,195
TOTAL EXPENDITURES		\$225,512,780

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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	28,500,000	27,500,000
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		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	100,000	100,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	225,000	225,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$28,925,000	\$27,925,000

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$28,925,000	\$27,925,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	98,020,000	86,365,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	512,200	383,200
0540 Accumulated Compensated Absences	7,454,000	6,245,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	20,500,000	20,000,000
0599 Other Noncurrent Liabilities	202,000,000	205,000,000
Total General Fund	\$328,486,200	\$317,993,200
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	725,000	700,000
0599 Other Noncurrent Liabilities	6,400,000	6,700,000
Total Food Service / Cafeteria Operations Fund	\$7,125,000	\$7,400,000
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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		
0530 Lease and Other Right To Use 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	\$335,611,200	\$325,393,200

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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	\$335,611,200	\$325,393,200

Account Description	Amounts
0810 Nonspendable Fund Balance	646,806
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,095,942
0840 Assigned Fund Balance	500,000
0850 Unassigned Fund Balance	14,923,980
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$20,519,922
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$21,166,728