

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:



\_\_\_\_\_  
President of the Board - Original Signature Required



\_\_\_\_\_  
Secretary of the Board - Original Signature Required



\_\_\_\_\_  
Chief School Administrator - Original Signature Required

Autumn Fiscus

Contact Person

autumn.fiscus@hasdtigers.com

Email Address

6/14/23

Date

6/14/23

Date

6-25-23

Date

(814)695-7431

Telephone

Extn :

Extension

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

24 PS 6-688

(10/2010)

<b>SCHOOL DISTRICT :</b> Hollidaysburg Area SD	<b>COUNTY :</b> Blair	<b>AUN :</b> 108073503
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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	\$56316459
Ending Unassigned Fund Balance	\$2594100
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.60%

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 6-15-23
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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 : Holidaysburg Area SD	County : Blair	AUN Number : 108073503
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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 5-10-23
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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.	Budgetary Reserve for Unexpected Expenses
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.	District Operating Obligations
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Retirement and Capital Reserve Costs

<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	462,382	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,722,941	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	4,122,293	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$7,845,234</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	30,352,680	
7000 Revenue from State Sources	23,038,492	
8000 Revenue from Federal Sources	1,028,329	
9000 Other Financing Sources	6,500	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$54,426,001</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$62,271,235</u></b>

LEA : 108073503     Hollidaysburg Area SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	22,896,126
6112 Interim Real Estate Taxes	73,630
6113 Public Utility Realty Taxes	25,242
6114 Payments in Lieu of Current Taxes - State / Local	14,044
6120 Current Per Capita Taxes, Section 679	77,221
6140 Current Act 511 Taxes - Flat Rate Assessments	182,159
6150 Current Act 511 Taxes - Proportional Assessments	3,938,675
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,176,070
6500 Earnings on Investments	589,004
6700 Revenues from LEA Activities	147,826
6800 Revenues from Intermediary Sources / Pass-Through Funds	583,604
6910 Rentals	38,861
6920 Contributions and Donations from Private Sources	3,401
6940 Tuition from Patrons	402,590
6970 Services Provided Other Funds	5,600
6990 Refunds and Other Miscellaneous Revenue	198,627
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$30,352,680</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	13,291,543
7112 Basic Education Funding-Social Security	885,636
7160 Tuition for Orphans Subsidy	27,000
7271 Special Education funds for School-Aged Pupils	2,396,415
7311 Pupil Transportation Subsidy	884,574
7312 Nonpublic and Charter School Pupil Transportation Subsidy	65,188
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	414,696
7330 Health Services (Medical, Dental, Nurse, Act 25)	62,276
7340 State Property Tax Reduction Allocation	716,244
7505 Ready to Learn Block Grant	421,318
7820 State Share of Retirement Contributions	3,873,602
<b>REVENUE FROM STATE SOURCES</b>	<b>\$23,038,492</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	616,837
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	85,720
8517 Title IV - 21st Century Schools	49,252

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	255,675
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,845
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,028,329</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	6,500
<b>OTHER FINANCING SOURCES</b>	<b>\$6,500</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>54,426,001</b>

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$22,896,126	
Amount of Tax Relief for Homestead Exclusions	<u>\$716,244</u>	
Total Approx. Tax Revenue:	\$23,612,370	
Approx. Tax Levy for Tax Rate Calculation:	\$24,748,578	
	Blair	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$2,456,455,226	\$2,456,455,226
b. Real Estate Mills	9.5505	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,907,376,576	\$1,907,376,576
d. Assessed Value	\$2,467,947,501	\$2,467,947,501
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$23,460,376	\$23,460,376
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$23,460,376	\$23,460,376
(f Total * g)		
i. Base Mills Subject to Index	9.5505	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.27217%	95.27217%
k. Tax Levy Needed	\$24,748,578	\$24,748,578
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	10.0280	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$24,748,578	\$24,748,578
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$24,032,334
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$22,896,126
(n * Est. Pct. Collection)		
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Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$22,896,126	
Amount of Tax Relief for Homestead Exclusions	<u>\$716,244</u>	
Total Approx. Tax Revenue:	\$23,612,370	
Approx. Tax Levy for Tax Rate Calculation:	\$24,748,578	
	Blair	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	10.0280	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$24,748,578	\$24,748,578
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	\$10,865.00	
Number of Homestead/Farmstead Properties	6679	6679
Median Assessed Value of Homestead Properties		\$167,700

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$22,896,126	
Amount of Tax Relief for Homestead Exclusions	<u>\$716,244</u>	
Total Approx. Tax Revenue:	\$23,612,370	
Approx. Tax Levy for Tax Rate Calculation:	\$24,748,578	
	Blair	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$716,244	Lowering RE Tax Rate	\$0	\$716,244
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$716,244

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>Percent Collected</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>						
Blair	2,467,947,501	10.0280	24,748,578					95.27217%	
<b>Totals:</b>				<b>2,467,947,501</b>	<b>24,748,578</b>	-	716,244	=	24,032,334 X 95.27217% = 22,896,126
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					77,221
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			\$5.00	\$0.00		70,260		70,260
6142	Current Act 511 Occupation Taxes – Flat Rate			\$10.00	\$0.00		111,899		111,899
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>							<b>182,159</b>		<b>182,159</b>
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%		3,469,635		3,469,635
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		469,040		469,040
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>							<b>3,938,675</b>		<b>3,938,675</b>
<b>Total Act 511, Current Taxes</b>									<b>4,120,834</b>
<b>Act 511 Tax Limit --&gt;</b>				<b>1,907,376,576 X</b>			<b>12</b>		<b>22,888,519</b>
				<b>Market Value</b>			<b>Mills</b>		<b>(511 Limit)</b>

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>									
	Blair	9.5505	10.0280	5.00%	Yes	5.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	5.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	23,272,726
1200 Special Programs - Elementary / Secondary	8,248,757
1300 Vocational Education	1,369,433
1400 Other Instructional Programs - Elementary / Secondary	364,038
1500 Nonpublic School Programs	14,000
<b>Total Instruction</b>	<b>\$33,268,954</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,725,773
2200 Support Services - Instructional Staff	2,866,007
2300 Support Services - Administration	3,836,279
2400 Support Services - Pupil Health	614,960
2500 Support Services - Business	764,942
2600 Operation and Maintenance of Plant Services	5,258,736
2700 Student Transportation Services	2,497,912
2800 Support Services - Central	97,751
2900 Other Support Services	16,442
<b>Total Support Services</b>	<b>\$17,678,802</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,263,040
3300 Community Services	106,361
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,369,401</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,700,802
5200 Interfund Transfers - Out	173,500
5900 Budgetary Reserve	125,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,999,302</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$56,316,459</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	12,536,497
200 Personnel Services - Employee Benefits	9,037,925
300 Purchased Professional and Technical Services	459,388
400 Purchased Property Services	67,913
500 Other Purchased Services	759,314
600 Supplies	403,779
700 Property	3,200
800 Other Objects	4,710
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$23,272,726</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,556,974
200 Personnel Services - Employee Benefits	2,263,284
300 Purchased Professional and Technical Services	810,865
400 Purchased Property Services	1,173
500 Other Purchased Services	1,565,838
600 Supplies	49,453
800 Other Objects	1,170
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$8,248,757</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	20,522
200 Personnel Services - Employee Benefits	18,022
500 Other Purchased Services	1,330,889
<b>Total Vocational Education</b>	<b>\$1,369,433</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	64,242
200 Personnel Services - Employee Benefits	27,119
300 Purchased Professional and Technical Services	130,977
400 Purchased Property Services	501
500 Other Purchased Services	139,439
600 Supplies	1,599
800 Other Objects	161
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$364,038</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	14,000
<b>Total Nonpublic School Programs</b>	<b>\$14,000</b>
<b>Total Instruction</b>	<b>\$33,268,954</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	982,475
200 Personnel Services - Employee Benefits	646,402
300 Purchased Professional and Technical Services	67,490
400 Purchased Property Services	270

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<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	6,992
600	Supplies	20,114
800	Other Objects	2,030
<b>Total Support Services - Students</b>		<b>\$1,725,773</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>		
100	Personnel Services - Salaries	919,250
200	Personnel Services - Employee Benefits	793,136
300	Purchased Professional and Technical Services	72,164
400	Purchased Property Services	1,173
500	Other Purchased Services	216,380
600	Supplies	343,347
700	Property	518,922
800	Other Objects	1,635
<b>Total Support Services - Instructional Staff</b>		<b>\$2,866,007</b>
<b>2300 <u>Support Services - Administration</u></b>		
100	Personnel Services - Salaries	1,840,349
200	Personnel Services - Employee Benefits	1,442,430
300	Purchased Professional and Technical Services	204,715
400	Purchased Property Services	11,013
500	Other Purchased Services	161,171
600	Supplies	45,547
800	Other Objects	131,054
<b>Total Support Services - Administration</b>		<b>\$3,836,279</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	253,452
200	Personnel Services - Employee Benefits	184,786
300	Purchased Professional and Technical Services	167,539
400	Purchased Property Services	1,203
500	Other Purchased Services	1,675
600	Supplies	6,305
<b>Total Support Services - Pupil Health</b>		<b>\$614,960</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	332,475
200	Personnel Services - Employee Benefits	272,017
300	Purchased Professional and Technical Services	118,365
400	Purchased Property Services	4,289
500	Other Purchased Services	15,701
600	Supplies	4,222
800	Other Objects	17,873
<b>Total Support Services - Business</b>		<b>\$764,942</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	1,991,480
200	Personnel Services - Employee Benefits	1,477,593
300	Purchased Professional and Technical Services	127,835
400	Purchased Property Services	261,453

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	183,381
600 Supplies	1,168,379
700 Property	48,000
800 Other Objects	615
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,258,736</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	45,005
200 Personnel Services - Employee Benefits	31,737
500 Other Purchased Services	2,410,677
600 Supplies	5,035
700 Property	5,318
800 Other Objects	140
<b>Total Student Transportation Services</b>	<b>\$2,497,912</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	52,719
200 Personnel Services - Employee Benefits	45,032
<b>Total Support Services - Central</b>	<b>\$97,751</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	16,442
<b>Total Other Support Services</b>	<b>\$16,442</b>
<b>Total Support Services</b>	<b>\$17,678,802</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	630,100
200 Personnel Services - Employee Benefits	317,038
300 Purchased Professional and Technical Services	51,906
500 Other Purchased Services	123,694
600 Supplies	82,413
700 Property	6,050
800 Other Objects	51,839
<b>Total Student Activities</b>	<b>\$1,263,040</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	34,000
400 Purchased Property Services	10,000
600 Supplies	17,080
800 Other Objects	45,281
<b>Total Community Services</b>	<b>\$106,361</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,369,401</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	615,802
900 Other Uses of Funds	3,085,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,700,802</b>



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<u>Description</u>	<u>Amount</u>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	173,500
<b>Total Interfund Transfers - Out</b>	<b>\$173,500</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	125,000
<b>Total Budgetary Reserve</b>	<b>\$125,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,999,302</b>
<b>TOTAL EXPENDITURES</b>	<b>\$56,316,459</b>

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments		

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	6,750,019	6,955,019
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	\$6,750,019	\$6,955,019
TOTAL CASH AND INVESTMENTS	\$6,750,019	\$6,955,019

LEA : 108073503     Hollidaysburg Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	21,360,000	18,275,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	985,000	1,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	10,842,203	11,000,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$33,187,203</b>	<b>\$30,275,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<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 and Other Right To Use 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 and Other Right To Use 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>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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		
<b>Total Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	34,000	39,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	84,800	85,000
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$118,800</b>	<b>\$124,000</b>
<b>Child Care Operations Fund</b>		
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		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
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		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
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		
<b>Total Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose Trust Fund</b>		
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		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$33,306,003</b>	<b>\$30,399,000</b>



<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	\$33,306,003	\$30,399,000

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary	4,898	28,730
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
<b>Total Instruction</b>	<b>\$4,898</b>	<b>\$28,730</b>
<b>2000 Support Services</b>		
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		
<b>Total Support Services</b>		
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
<b>Total Operation of Non-Instructional Services</b>		
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service / Other Expenditures and Financing Uses	262	1,539
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
<b>Total Other Expenditures and Financing Uses</b>	<b>\$262</b>	<b>\$1,539</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$5,160</b>	<b>\$30,269</b>

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries	2,599	15,245
200 Personnel Services - Employee Benefits	1,797	10,542
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	232	1,358
600 Supplies	270	1,585
700 Property		
800 Other Objects		
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$4,898</b>	<b>\$28,730</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
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		
<b>Total Special Programs - Elementary / Secondary</b>		
<b>1300 <u>Vocational Education</u></b>		
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		
<b>Total Vocational Education</b>		
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
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		
<b>Total Other Instructional Programs - Elementary / Secondary</b>		
<b>1500 <u>Nonpublic School Programs</u></b>		
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		
<b>Total Nonpublic School Programs</b>		
<b>1600 <u>Adult Education Programs</u></b>		
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		
<b>Total Adult Education Programs</b>		
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>		
500 Other Purchased Services		
600 Supplies		
<b>Total Higher Education Programs for Secondary Students</b>		
<b>1800 <u>Pre-Kindergarten</u></b>		
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		
<b>Total Pre-Kindergarten</b>		
<b>Total Instruction</b>	<b>\$4,898</b>	<b>\$28,730</b>
<b>5000 Other Expenditures and Financing Uses</b>		
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>		
800 Other Objects		
900 Other Uses of Funds	262	1,539
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$262</b>	<b>\$1,539</b>
<b>5200 <u>Interfund Transfers - Out</u></b>		
900 Other Uses of Funds		
<b>Total Interfund Transfers - Out</b>		
<b>5300 <u>Transfers Out to Component Units/Primary Governments</u></b>		
900 Other Uses of Funds		
<b>Total Transfers Out to Component Units/Primary Governments</b>		
<b>5500 <u>Special and Extraordinary Items</u></b>		
800 Other Objects		

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Description	Nonspecial Education	Special Education
900 Other Uses of Funds		
Total Special and Extraordinary Items		
5900 Budgetary Reserve		
800 Other Objects		
Total Budgetary Reserve		
Total Other Expenditures and Financing Uses	\$262	\$1,539
TOTAL EXPENDITURES	\$5,160	\$30,269

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	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$622	\$3,654
TOTAL REVENUES	\$622	\$3,654

	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>7000 Revenue from State Sources</b>		
7810 State Share of Social Security and Medicare Taxes	114	671
7820 State Share of Retirement Contributions	508	2,983
<b>Total Revenue from State Sources</b>	<b>\$622</b>	<b>\$3,654</b>
<b>TOTAL REVENUES</b>	<b>\$622</b>	<b>\$3,654</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	462,382
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,360,676
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,594,100
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,954,776
5900 Budgetary Reserve	125,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,542,158