

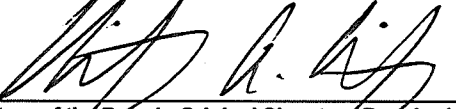
FINAL GENERAL FUND BUDGET


Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required6/12/2023
Date

Secretary of the Board - Original Signature Required06/12/2023
Date

Chief School Administrator - Original Signature Required6/13/23
Date

Jeffrey H Hummel

(570)372-2210

Extn :

Contact Person

Telephone

Extension

jhhummel@seal-pa.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2023-2024 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 2023-2024 (compared to 2022-2023)?

Yes ☐

No ☒

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

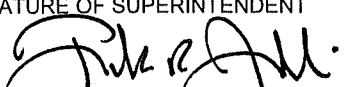
Total Budgeted Expenditures	\$49366790
Ending Unassigned Fund Balance	\$2946211
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.96%

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 6/19/23
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DUE DATE: AUGUST 15, 2023

CERTIFICATION OF COMPLETION OF 2023-2024 BUDGET
FOR PUBLIC INSPECTION OF 2023-2024 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 5/8/23
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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: \$25,812.00</div> <div>Function 2800, Object 200: \$902,311.00</div>	Retiree healthcare expenses are included in 2800-200 account.
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.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	211,385	
0820 Restricted Fund Balance	509,218	
0830 Committed Fund Balance	7,905,861	
0840 Assigned Fund Balance	98,330	
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>\$10,950,402</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	28,446,824	
7000 Revenue from State Sources	18,106,435	
8000 Revenue from Federal Sources	2,431,519	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$48,984,778</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$59,935,180</u>

LEA : 116557103 Selinsgrove Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	17,575,919
6112 Interim Real Estate Taxes	47,267
6113 Public Utility Realty Taxes	25,044
6114 Payments in Lieu of Current Taxes - State / Local	156,415
6150 Current Act 511 Taxes - Proportional Assessments	9,075,028
6400 Delinquencies on Taxes Levied / Assessed by the LEA	526,000
6500 Earnings on Investments	393,593
6700 Revenues from LEA Activities	111,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	340,083
6910 Rentals	123,600
6940 Tuition from Patrons	18,000
6990 Refunds and Other Miscellaneous Revenue	54,675
REVENUE FROM LOCAL SOURCES	\$28,446,824
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,078,180
7112 Basic Education Funding-Social Security	792,520
7160 Tuition for Orphans Subsidy	51,511
7220 Vocational Education	50,750
7271 Special Education funds for School-Aged Pupils	1,741,631
7311 Pupil Transportation Subsidy	877,773
7312 Nonpublic and Charter School Pupil Transportation Subsidy	26,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	528,512
7330 Health Services (Medical, Dental, Nurse, Act 25)	48,720
7340 State Property Tax Reduction Allocation	835,241
7505 Ready to Learn Block Grant	418,661
7820 State Share of Retirement Contributions	3,656,936
REVENUE FROM STATE SOURCES	\$18,106,435
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	711,074
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	99,533
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	234,040
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,251,872
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	125,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$2,431,519
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	48,984,778

Act 1 Index (current): 5.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$17,575,919	
Amount of Tax Relief for Homestead Exclusions	<u>\$835,241</u>	
Total Approx. Tax Revenue:	\$18,411,160	
Approx. Tax Levy for Tax Rate Calculation:	\$19,048,629	
	Snyder	Total

2022-23 Data		
a. Assessed Value	\$265,772,210	\$265,772,210
b. Real Estate Mills	71.5000	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,516,776,986	\$1,516,776,986
d. Assessed Value	\$266,414,390	\$266,414,390
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$19,002,713	\$19,002,713
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$19,002,713	\$19,002,713
(f Total * g)		
i. Base Mills Subject to Index	71.5000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
k. Tax Levy Needed	\$19,048,629	\$19,048,629
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	71.5000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$19,048,629	\$19,048,629
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$18,213,388
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$17,575,919
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$17,575,919	
Amount of Tax Relief for Homestead Exclusions	<u>\$835,241</u>	
Total Approx. Tax Revenue:	\$18,411,160	
Approx. Tax Levy for Tax Rate Calculation:	\$19,048,629	
	Snyder	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	75.2180	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$20,039,158	\$20,039,158
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	\$2,409.65	
Number of Homestead/Farmstead Properties	4848	4848
Median Assessed Value of Homestead Properties		\$25,150

Act 1 Index (current): 5.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$17,575,919	
Amount of Tax Relief for Homestead Exclusions	<u>\$835,241</u>	
Total Approx. Tax Revenue:	\$18,411,160	
Approx. Tax Levy for Tax Rate Calculation:	\$19,048,629	
	Snyder	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$835,241	Lowering RE Tax Rate	\$0	\$835,241
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$835,241

2023-2024 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 6/20/2023 10:17:51 AM				Page - 1 of 1			
CODE							
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	266,414,390	71.5000	19,048,629			96.50000%	
Totals:	266,414,390		19,048,629	- 835,241 =	18,213,388 X	96.50000% =	17,575,919
				<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%	8,687,748	8,687,748
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	387,280	387,280
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						9,075,028	9,075,028
Total Act 511, Current Taxes							9,075,028
Act 511 Tax Limit -->				1,516,776,986 X	12	18,201,324	
				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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Snyder	71.5000	71.5000	0.00%	Yes	5.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.600%	1.600%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.2%				

LEA : 116557103 Selinsgrove Area SD

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		20,105,482
1200 Special Programs - Elementary / Secondary		5,825,164
1300 Vocational Education		2,731,539
1400 Other Instructional Programs - Elementary / Secondary		140,473
1500 Nonpublic School Programs		8,192
Total Instruction		\$28,810,850
2000 Support Services		
2100 Support Services - Students		2,621,631
2200 Support Services - Instructional Staff		1,969,175
2300 Support Services - Administration		2,551,463
2400 Support Services - Pupil Health		570,837
2500 Support Services - Business		536,206
2600 Operation and Maintenance of Plant Services		4,161,554
2700 Student Transportation Services		2,167,032
2800 Support Services - Central		958,123
Total Support Services		\$15,536,021
3000 Operation of Non-Instructional Services		
3200 Student Activities		1,110,542
3300 Community Services		43,761
Total Operation of Non-Instructional Services		\$1,154,303
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		120,000
5200 Interfund Transfers - Out		3,500,000
5900 Budgetary Reserve		245,616
Total Other Expenditures and Financing Uses		\$3,865,616
Total Estimated Expenditures and Other Financing Uses		\$49,366,790

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	11,019,899
200 Personnel Services - Employee Benefits	7,119,657
300 Purchased Professional and Technical Services	13,646
400 Purchased Property Services	11,685
500 Other Purchased Services	1,198,820
600 Supplies	260,350
700 Property	480,824
800 Other Objects	601
Total Regular Programs - Elementary / Secondary	\$20,105,482
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,694,677
200 Personnel Services - Employee Benefits	1,539,847
300 Purchased Professional and Technical Services	618,200
400 Purchased Property Services	12,740
500 Other Purchased Services	922,500
600 Supplies	34,100
700 Property	1,000
800 Other Objects	2,100
Total Special Programs - Elementary / Secondary	\$5,825,164
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	869,906
200 Personnel Services - Employee Benefits	535,285
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	1,000
500 Other Purchased Services	1,244,848
600 Supplies	73,500
700 Property	5,000
Total Vocational Education	\$2,731,539
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	54,500
200 Personnel Services - Employee Benefits	22,973
500 Other Purchased Services	63,000
Total Other Instructional Programs - Elementary / Secondary	\$140,473
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	\$28,810,850
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,474,227
200 Personnel Services - Employee Benefits	1,034,374

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	83,350
500 Other Purchased Services	5,075
600 Supplies	23,105
800 Other Objects	1,500
Total Support Services - Students	\$2,621,631
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	769,333
200 Personnel Services - Employee Benefits	636,428
300 Purchased Professional and Technical Services	12,225
400 Purchased Property Services	12,875
500 Other Purchased Services	39,100
600 Supplies	448,564
700 Property	45,850
800 Other Objects	4,800
Total Support Services - Instructional Staff	\$1,969,175
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,264,092
200 Personnel Services - Employee Benefits	871,879
300 Purchased Professional and Technical Services	273,100
400 Purchased Property Services	975
500 Other Purchased Services	94,594
600 Supplies	21,350
700 Property	2,000
800 Other Objects	23,473
Total Support Services - Administration	\$2,551,463
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	335,452
200 Personnel Services - Employee Benefits	224,955
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	\$570,837
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	288,565
200 Personnel Services - Employee Benefits	196,688
300 Purchased Professional and Technical Services	36,000
500 Other Purchased Services	1,000
600 Supplies	3,100
700 Property	3,000
800 Other Objects	7,853
Total Support Services - Business	\$536,206
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,351,721
200 Personnel Services - Employee Benefits	1,036,333

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	21,400
400 Purchased Property Services	577,809
500 Other Purchased Services	102,191
600 Supplies	1,043,000
700 Property	27,500
800 Other Objects	1,600
Total Operation and Maintenance of Plant Services	\$4,161,554
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	56,822
200 Personnel Services - Employee Benefits	48,910
300 Purchased Professional and Technical Services	6,500
500 Other Purchased Services	2,052,000
600 Supplies	2,500
800 Other Objects	300
Total Student Transportation Services	\$2,167,032
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	25,812
200 Personnel Services - Employee Benefits	902,311
500 Other Purchased Services	30,000
Total Support Services - Central	\$958,123
Total Support Services	\$15,536,021
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	487,522
200 Personnel Services - Employee Benefits	211,575
300 Purchased Professional and Technical Services	74,500
400 Purchased Property Services	21,000
500 Other Purchased Services	109,450
600 Supplies	56,195
700 Property	78,325
800 Other Objects	71,975
Total Student Activities	\$1,110,542
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	26,500
200 Personnel Services - Employee Benefits	11,171
600 Supplies	6,090
Total Community Services	\$43,761
Total Operation of Non-Instructional Services	\$1,154,303
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>	

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<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	3,500,000
Total Interfund Transfers - Out	\$3,500,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	245,616
Total Budgetary Reserve	\$245,616
Total Other Expenditures and Financing Uses	\$3,865,616
TOTAL EXPENDITURES	\$49,366,790

LEA : 116557103 Selinsgrove Area SD

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	10,700,000	10,320,000
Public Purpose (Expendable) Trust Fund	130,000	110,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	200,000	200,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	3,100,000	1,030,000
Other Capital Projects Fund		
Debt Service Fund	1,400,000	1,300,000
Food Service / Cafeteria Operations Fund	900,000	850,000
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	\$16,430,000	\$13,810,000

Long-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		

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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	\$16,430,000	\$13,810,000

LEA : 116557103 Selinsgrove Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	23,810,000	20,865,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	875,000	895,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	21,865,000	21,965,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$46,550,000	\$43,725,000
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		

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<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	6,400	6,500
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$6,400	\$6,500
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		

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<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	\$46,556,400	\$43,731,500

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<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	4,300,000	4,400,000
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	\$4,370,000	\$4,470,000
TOTAL INDEBTEDNESS	\$50,926,400	\$48,201,500

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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			

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<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	

	<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

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	<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	211,385
0820 Restricted Fund Balance	509,218
0830 Committed Fund Balance	7,523,849
0840 Assigned Fund Balance	98,330
0850 Unassigned Fund Balance	2,946,211
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,568,390
5900 Budgetary Reserve	245,616
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,534,609