

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/25/2020



President of the Board - Original Signature Required6-25-20

Date

Secretary of the Board - Original Signature Required6/26/20

Date

Chief School Administrator - Original Signature Required6/26/20

Date

Robert J Krizansky

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Extension

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CERTIFICATION OF ESTIMATED ENDING FUND BALANCE **FROM 2020-2021 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 or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
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 2020-2021 (compared to 2019-2020)?

Yes ☒

No ☐

If yes, see information below, taken from the 2020-2021 General Fund Budget.

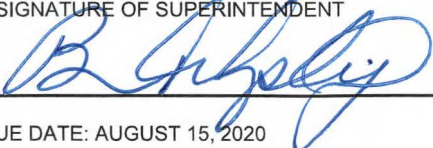
Total Budgeted Expenditures	\$166186719
Ending Unassigned Fund Balance	\$4987093
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.0%

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 6/26/20
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DUE DATE: AUGUST 15, 2020

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET**

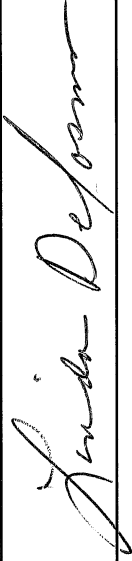
24 PS 6-687(a)(1)

(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 5-20-20
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$387,344.00 Function 2200, Object 200: \$617,335.00	The 2271.240 object includes costs associated with the professional development and training of the certified instructional staff, specifically tuition reimbursement.
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 of \$1,000,000 for future health insurance costs and \$345,942 for 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	345,211	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,345,942	
0840 Assigned Fund Balance	500,000	
0850 Unassigned Fund Balance	8,881,983	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$10,727,925</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	68,807,894	
7000 Revenue from State Sources	83,034,027	
8000 Revenue from Federal Sources	10,434,908	
9000 Other Financing Sources	15,000	
Total Estimated Revenues And Other Financing Sources		<u>\$162,291,829</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$173,019,754</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	48,389,253
6112 Interim Real Estate Taxes	200,000
6113 Public Utility Realty Taxes	65,000
6114 Payments in Lieu of Current Taxes - State / Local	6,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	5,000,000
6150 Current Act 511 Taxes - Proportional Assessments	9,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,950,000
6500 Earnings on Investments	150,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,157,963
6910 Rentals	75,000
6940 Tuition from Patrons	755,678
6980 Revenue from Community Services Activities	9,000
6990 Refunds and Other Miscellaneous Revenue	50,000
REVENUE FROM LOCAL SOURCES	\$68,807,894
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	39,787,676
7112 Basic Education Funding-Social Security	3,381,789
7160 Tuition for Orphans Subsidy	175,000
7220 Vocational Education	578,362
7250 Migratory Children	3,000
7260 Workforce Investment Act (WIA)	25,000
7271 Special Education funds for School-Aged Pupils	5,275,333
7272 Early Intervention	6,140,892
7292 Pre-K Counts	1,850,625
7311 Pupil Transportation Subsidy	2,332,056
7312 Nonpublic and Charter School Pupil Transportation Subsidy	185,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	3,125,315
7330 Health Services (Medical, Dental, Nurse, Act 25)	225,000
7340 State Property Tax Reduction Allocation	2,702,232
7360 Safe Schools	250,000
7505 Ready to Learn Block Grant	1,675,119
7506 PAsmart Grants	35,000
7509 Supplemental Equipment Grants	31,000
7820 State Share of Retirement Contributions	15,255,628
REVENUE FROM STATE SOURCES	\$83,034,027

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	711,128
8513 IDEA, Section 619	220,226
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	5,273,933
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	571,587
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	826,358
8517 NCLB, Title IV - 21st Century Schools	339,271
8521 Vocational Education - Operating Expenditures	225,973
8732 ARRA - Qualified School Construction Bonds (QSCB)	466,561
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,221,504
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	314,715
8830 Medical Assistance Reimbursements (Access) - Early Intervention	263,652
REVENUE FROM FEDERAL SOURCES	\$10,434,908
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	162,291,829

Act 1 Index (current): 3.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	3		
Approx. Tax Revenue from RE Taxes:	\$48,393,500		
Amount of Tax Relief for Homestead Exclusions	\$7,171,442		
Total Approx. Tax Revenue:	\$55,564,942		
Approx. Tax Levy for Tax Rate Calculation:	\$60,351,112		

	Carbon	Luzerne	Schuylkill	Total
2019-20 Data				
a. Assessed Value	\$34,416,573	\$4,559,165,100	\$181,938,520	\$4,775,520,193
b. Real Estate Mills	27.1690	10.9300	33.5680	
I. 2020-21 Data				
c. 2018 STEB Market Value	\$66,238,533	\$3,706,500,723	\$430,140,244	\$4,202,879,500
d. Assessed Value	\$34,453,826	\$4,649,145,700	\$182,000,245	\$4,865,599,771
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0
2019-20 Calculations				
f. 2019-20 Tax Levy	\$935,064	\$49,831,675	\$6,107,312	\$56,874,051
(a * b)				
2020-21 Calculations				
g. Percent of Total Market Value	1.57603%	88.18955%	10.23442%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$896,352	\$50,156,970	\$5,820,729	\$56,874,051
(f Total * g)				
i. Base Mills Subject to Index	27.1690	11.0013	33.5680	
(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	\$951,152	\$53,223,374	\$6,176,586	\$60,351,112
(Approx. Tax Levy * g)				
I. 2020-21 Real Estate Tax Rate	27.6060	11.4470	33.9370	
(k / d * 1000)				
m. Tax Levy Generated by Mills	\$951,132	\$53,218,771	\$6,176,542	\$60,346,445
(l / 1000 * d)				
n. Tax Levy minus Tax Relief for Homestead Exclusions				\$53,175,003
(m - Amount of Tax Relief for Homestead Exclusions)				
o. Net Tax Revenue Generated By Mills				\$48,389,253
(n * Est. Pct. Collection)				

Act 1 Index (current): 3.7%

Calculation Method: Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 3

Approx. Tax Revenue from RE Taxes: \$48,393,500

Amount of Tax Relief for Homestead Exclusions \$7,171,442

Total Approx. Tax Revenue: \$55,564,942

Approx. Tax Levy for Tax Rate Calculation: \$60,351,112

	Carbon	Luzerne	Schuylkill	Total
Index Maximums				
p. Maximum Mills Based On Index (i * (1 + Index))	28.1742	11.4083	34.8100	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0387	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$970,709	\$53,038,849	\$6,335,429	\$60,344,987
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	No	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$179,922	\$0	\$179,922
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$163,729	\$0	\$163,729

Information Related to Property Tax Relief				
V. Assessed Value Exclusion per Homestead	\$14,345.00	\$34,594.00	\$11,669.00	
Number of Homestead/Farmstead Properties	593	15627	2086	18306
Median Assessed Value of Homestead Properties				\$112,100

Act 1 Index (current): 3.7%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

3

Approx. Tax Revenue from RE Taxes:

\$48,393,500

Amount of Tax Relief for Homestead Exclusions

\$7,171,442

Total Approx. Tax Revenue:

\$55,564,942

Approx. Tax Levy for Tax Rate Calculation:

\$60,351,112

	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		\$2,702,232	Lowering RE Tax Rate	\$0	\$2,702,232
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$7,171,442

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	34,453,826	27.6060	951,132			91.00000%		
Luzerne	4,649,145,700	11.4470	53,218,771			91.00000%		
Schuylkill	182,000,245	33.9370	6,176,542			91.00000%		
Totals:	4,865,599,771		60,346,445	-	7,171,442	=	53,175,003 X 91.00000% = 48,389,253	
				<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	7,900,000	
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	1,100,000	
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	9,000,000	
Total Act 511, Current Taxes							9,000,000	
Act 511 Tax Limit -->				4,202,879,500	X	12	50,434,554	
				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
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u>									
	Carbon	27.1690	27.6060	1.61%	Yes	3.7%				
	Luzerne	11.0013	11.4470	4.06%	No	3.7%				
	Schuylkill	33.5680	33.9370	1.10%	Yes	3.7%				
	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>									
6131	Current Act 1 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	74,272,923
1200 Special Programs - Elementary / Secondary	28,049,318
1300 Vocational Education	2,355,806
1400 Other Instructional Programs - Elementary / Secondary	851,866
1500 Nonpublic School Programs	73,948
1600 Adult Education Programs	239,309
1800 Pre-Kindergarten	1,850,625
Total Instruction	\$107,693,795
2000 Support Services	
2100 Support Services - Students	4,288,324
2200 Support Services - Instructional Staff	1,330,027
2300 Support Services - Administration	8,731,833
2400 Support Services - Pupil Health	2,937,892
2500 Support Services - Business	1,537,801
2600 Operation and Maintenance of Plant Services	13,415,726
2700 Student Transportation Services	5,616,334
2800 Support Services - Central	3,313,049
2900 Other Support Services	223,478
Total Support Services	\$41,394,464
3000 Operation of Non-Instructional Services	
3200 Student Activities	706,811
3300 Community Services	808,302
Total Operation of Non-Instructional Services	\$1,515,113
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	100,000
Total Facilities Acquisition, Construction and Improvement Services	\$100,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	14,276,296
5200 Interfund Transfers - Out	1,207,051
Total Other Expenditures and Financing Uses	\$15,483,347
Total Estimated Expenditures and Other Financing Uses	\$166,186,719

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	41,378,052
200 Personnel Services - Employee Benefits	27,232,760
300 Purchased Professional and Technical Services	1,521,858
400 Purchased Property Services	114,937
500 Other Purchased Services	2,046,187
600 Supplies	1,951,553
700 Property	24,706
800 Other Objects	2,870
Total Regular Programs - Elementary / Secondary	\$74,272,923
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,774,883
200 Personnel Services - Employee Benefits	9,140,734
300 Purchased Professional and Technical Services	2,156,853
400 Purchased Property Services	206,326
500 Other Purchased Services	3,257,277
600 Supplies	450,230
700 Property	50,000
800 Other Objects	13,015
Total Special Programs - Elementary / Secondary	\$28,049,318
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,087,143
200 Personnel Services - Employee Benefits	746,290
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	28,200
500 Other Purchased Services	13,000
600 Supplies	257,773
700 Property	215,400
800 Other Objects	5,500
Total Vocational Education	\$2,355,806
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	486,922
200 Personnel Services - Employee Benefits	223,544
300 Purchased Professional and Technical Services	600
400 Purchased Property Services	21,600
500 Other Purchased Services	42,500
600 Supplies	76,300
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$851,866
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	9,350
200 Personnel Services - Employee Benefits	6,150
300 Purchased Professional and Technical Services	52,948
600 Supplies	5,500

<u>Description</u>	<u>Amount</u>
Total Nonpublic School Programs	\$73,948
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	102,007
200 Personnel Services - Employee Benefits	78,852
300 Purchased Professional and Technical Services	11,500
400 Purchased Property Services	5,000
500 Other Purchased Services	9,700
600 Supplies	23,250
700 Property	5,500
800 Other Objects	3,500
Total Adult Education Programs	\$239,309
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	460,865
200 Personnel Services - Employee Benefits	324,428
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	72,132
500 Other Purchased Services	900
600 Supplies	5,175
800 Other Objects	981,125
Total Pre-Kindergarten	\$1,850,625
Total Instruction	\$107,693,795
2000 <u>Support Services</u>	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,530,876
200 Personnel Services - Employee Benefits	1,707,336
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	2,440
500 Other Purchased Services	16,700
600 Supplies	28,272
800 Other Objects	1,200
Total Support Services - Students	\$4,288,324
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	387,344
200 Personnel Services - Employee Benefits	617,335
300 Purchased Professional and Technical Services	142,548
400 Purchased Property Services	5,700
500 Other Purchased Services	3,700
600 Supplies	169,800
800 Other Objects	3,600
Total Support Services - Instructional Staff	\$1,330,027
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	4,602,261
200 Personnel Services - Employee Benefits	3,110,929
300 Purchased Professional and Technical Services	544,735

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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	39,750
500	Other Purchased Services	239,803
600	Supplies	113,780
700	Property	9,350
800	Other Objects	71,225
Total Support Services - Administration		\$8,731,833
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	1,659,789
200	Personnel Services - Employee Benefits	1,174,003
300	Purchased Professional and Technical Services	32,250
400	Purchased Property Services	3,625
500	Other Purchased Services	11,900
600	Supplies	56,325
Total Support Services - Pupil Health		\$2,937,892
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	679,846
200	Personnel Services - Employee Benefits	528,106
300	Purchased Professional and Technical Services	51,775
400	Purchased Property Services	110,925
500	Other Purchased Services	44,200
600	Supplies	102,449
700	Property	4,500
800	Other Objects	16,000
Total Support Services - Business		\$1,537,801
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	5,747,019
200	Personnel Services - Employee Benefits	3,940,535
300	Purchased Professional and Technical Services	26,760
400	Purchased Property Services	1,856,007
500	Other Purchased Services	470,270
600	Supplies	1,195,585
700	Property	170,000
800	Other Objects	9,550
Total Operation and Maintenance of Plant Services		\$13,415,726
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	128,590
200	Personnel Services - Employee Benefits	97,930
300	Purchased Professional and Technical Services	8,000
400	Purchased Property Services	1,000
500	Other Purchased Services	5,327,874
600	Supplies	17,940
700	Property	35,000
Total Student Transportation Services		\$5,616,334
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	933,725

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	633,667
300 Purchased Professional and Technical Services	84,550
400 Purchased Property Services	1,201,891
500 Other Purchased Services	108,365
600 Supplies	301,127
700 Property	20,000
800 Other Objects	29,724
Total Support Services - Central	\$3,313,049
2900 Other Support Services	
500 Other Purchased Services	185,000
800 Other Objects	38,478
Total Other Support Services	\$223,478
Total Support Services	\$41,394,464
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	345,000
200 Personnel Services - Employee Benefits	151,303
400 Purchased Property Services	2,480
500 Other Purchased Services	49,300
600 Supplies	16,808
800 Other Objects	141,920
Total Student Activities	\$706,811
3300 Community Services	
100 Personnel Services - Salaries	369,014
200 Personnel Services - Employee Benefits	323,451
300 Purchased Professional and Technical Services	42,317
400 Purchased Property Services	30,000
500 Other Purchased Services	2,950
600 Supplies	38,570
800 Other Objects	2,000
Total Community Services	\$808,302
Total Operation of Non-Instructional Services	\$1,515,113
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	100,000
Total Facilities Acquisition, Construction and Improvement Services	\$100,000
Total Facilities Acquisition, Construction and Improvement Services	\$100,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,696,296
900 Other Uses of Funds	10,580,000
Total Debt Service / Other Expenditures and Financing Uses	\$14,276,296
5200 Interfund Transfers - Out	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	1,207,051
Total Interfund Transfers - Out	\$1,207,051
Total Other Expenditures and Financing Uses	\$15,483,347
TOTAL EXPENDITURES	\$166,186,719

Cash and Short-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	16,500,000	15,500,000
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	250,000	175,000
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	\$17,075,000	\$16,000,000

Long-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 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>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$17,075,000	\$16,000,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable	118,250,000	108,250,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	4,626,000	5,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	16,800,000	17,500,000
0599 Other Noncurrent Liabilities	228,770,000	229,000,000
Total General Fund	\$368,446,000	\$360,250,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	570,000	550,000
0599 Other Noncurrent Liabilities	7,275,000	7,500,000
Total Food Service / Cafeteria Operations Fund	\$7,845,000	\$8,050,000
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2020-2021 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
Total Permanent Fund			
Total Long-Term Indebtedness	\$376,291,000	\$368,300,000	

<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	11,625,000	11,500,000
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		
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	\$11,625,000	\$11,500,000
TOTAL INDEBTEDNESS	\$387,916,000	\$379,800,000

Account Description	Amounts
0810 Nonspendable Fund Balance	345,211
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,345,942
0840 Assigned Fund Balance	500,000
0850 Unassigned Fund Balance	4,987,093
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,833,035
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,178,246