

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2022



President of the Board - Original Signature Required

6-20-22

Date



Secretary of the Board - Original Signature Required

6-20-22

Date



Chief School Administrator - Original Signature Required

6/22/22

Date

Camilla Houy

Contact Person

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Extension

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2022-2023 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Altoona Area SD	COUNTY : Blair	AUN : 108070502
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

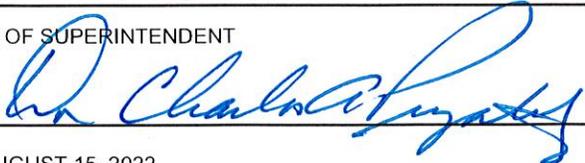
Did you raise property taxes in SY 2022-2023 (compared to 2021-2022)?
 Yes No

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$118402996
Ending Unassigned Fund Balance	\$8000000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.75%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.
 Yes No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/22/22
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

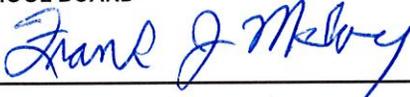
24 PS 6-687(a)(1)

(03/2006)

School District Name : Altoona Area SD	County : Blair	AUN Number : 108070502
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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 6/20/22
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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 unforeseen and unbudgeted expenditures. It is very conservative at .17% of total expenditures.
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.	Unassigned fund balance is within the 8% allowable threshold.
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 estimated Committed Fund Balance is based on board approved commitments.

<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	1,115,917
0820 Restricted Fund Balance	168,572
0830 Committed Fund Balance	15,968,541
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,000,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$23,968,541</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	31,393,607
7000 Revenue from State Sources	72,892,246
8000 Revenue from Federal Sources	13,891,199
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$118,177,052</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$142,145,593</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	17,354,155
6112 Interim Real Estate Taxes	25,855
6113 Public Utility Realty Taxes	25,000
6114 Payments in Lieu of Current Taxes - State / Local	305,000
6120 Current Per Capita Taxes, Section 679	114,959
6140 Current Act 511 Taxes - Flat Rate Assessments	339,580
6150 Current Act 511 Taxes - Proportional Assessments	8,666,614
6400 Delinquencies on Taxes Levied / Assessed by the LEA	870,183
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	157,055
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,850,906
6910 Rentals	134,000
6920 Contributions and Donations from Private Sources	1,100
6940 Tuition from Patrons	24,500
6960 Services Provided Other Local Governmental Units / LEAs	69,000
6990 Refunds and Other Miscellaneous Revenue	430,700

REVENUE FROM LOCAL SOURCES \$31,393,607

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	43,440,365
7112 Basic Education Funding-Social Security	2,300,000
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	5,965,000
7272 Early Intervention	1,554,074
7311 Pupil Transportation Subsidy	1,814,340
7312 Nonpublic and Charter School Pupil Transportation Subsidy	120,120
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,500,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	120,000
7340 State Property Tax Reduction Allocation	2,325,786
7360 Safe Schools	46,751
7505 Ready to Learn Block Grant	1,485,051
7820 State Share of Retirement Contributions	12,145,759

REVENUE FROM STATE SOURCES \$72,892,246

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,998,362
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Amount

REVENUE FROM FEDERAL SOURCES

8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	376,245
8620 Adult Basic Education	178,190
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	233,948
8742 Governor's Emergency Education Relief Fund (GEER)	143,025
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	4,871,244
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	4,104,735
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	936,654
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	48,796
REVENUE FROM FEDERAL SOURCES	\$13,891,199
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	118,177,052

Act 1 Index (current): 4.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$17,354,155
Amount of Tax Relief for Homestead Exclusions	<u>\$2,327,324</u>
Total Approx. Tax Revenue:	\$19,681,479
Approx. Tax Levy for Tax Rate Calculation:	\$20,787,620

Blair

Total

2021-22 Data		
a. Assessed Value	\$3,230,934,304	\$3,230,934,304
b. Real Estate Mills	6.2053	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$2,561,760,817	\$2,561,760,817
d. Assessed Value	\$3,230,449,502	\$3,230,449,502
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$20,048,917	\$20,048,917
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$20,048,917	\$20,048,917
(f Total * g)		
i. Base Mills Subject to Index	6.2053	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.00800%	94.00800%
k. Tax Levy Needed	\$20,787,620	\$20,787,620
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	6.4349	
(k / d * 1000)		
III.		
m. Tax Levy Generated by Mills	\$20,787,620	\$20,787,620
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$18,460,296
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$17,354,155
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.9%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:		\$17,354,155	
Amount of Tax Relief for Homestead Exclusions		<u>\$2,327,324</u>	
Total Approx. Tax Revenue:		\$19,681,479	
Approx. Tax Levy for Tax Rate Calculation:		\$20,787,620	
	Blair		Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	6.5093		
q. Mills In Excess of Index (if l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$21,027,965		\$21,027,965
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	\$28,852.00		
Number of Homestead/Farmstead Properties	12617		12617
Median Assessed Value of Homestead Properties			\$106,600

Act 1 Index (current): 4.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$17,354,155
Amount of Tax Relief for Homestead Exclusions	<u>\$2,327,324</u>
Total Approx. Tax Revenue:	\$19,681,479
Approx. Tax Levy for Tax Rate Calculation:	\$20,787,620

Blair	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,325,786	Lowering RE Tax Rate	\$0	\$2,325,786
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,538			\$1,538
Amount of Tax Relief from State/Local Sources				\$2,327,324

CODE

6111 Current Real Estate Taxes

<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>
Blair	3,230,449,502	6.4349	20,787,620			94.00800%	
Totals:	3,230,449,502		20,787,620	- 2,327,324	= 18,460,296	X 94.00800%	= 17,354,155

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		114,959
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	117,191
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$5.00	\$0.00	83,206
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	139,183
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes-- Flat Rate Assessments			339,580
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	5,112,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	596,806
6154 Current Act 511 Amusement Taxes	2.000%	0.000%	20,041
6155 Current Act 511 Business Privilege Taxes	2.0000	0.000	1,967,200
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	1.2500	0.000	970,567
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			8,666,614
Total Act 511, Current Taxes			9,006,194
Act 511 Tax Limit -->		2,561,760,817 X	12
		Market Value	Mills
			30,741,130
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Blair	6.2053	6.4349	3.71%	Yes	4.9%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.9%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	4.9%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					4.9%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6154	Current Act 511 Amusement Taxes	2.000%	2.000%	0.00%	Yes	4.9%				
6155	Current Act 511 Business Privilege Taxes	2.0000	2.0000	0.00%	Yes	4.9%				
6157	Current Act 511 Mercantile Taxes	1.2500	1.2500	0.00%	Yes	4.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	48,658,833
1200 Special Programs - Elementary / Secondary	18,558,722
1300 Vocational Education	2,950,950
1400 Other Instructional Programs - Elementary / Secondary	998,652
1500 Nonpublic School Programs	22,000
1600 Adult Education Programs	245,384
Total Instruction	\$71,434,541
2000 Support Services	
2100 Support Services - Students	4,843,465
2200 Support Services - Instructional Staff	2,047,505
2300 Support Services - Administration	7,434,469
2400 Support Services - Pupil Health	1,807,576
2500 Support Services - Business	1,637,805
2600 Operation and Maintenance of Plant Services	12,346,779
2700 Student Transportation Services	4,723,350
2800 Support Services - Central	2,482,064
2900 Other Support Services	29,300
Total Support Services	\$37,352,313
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,865,285
3300 Community Services	416,392
Total Operation of Non-Instructional Services	\$2,281,677
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	200,000
Total Facilities Acquisition, Construction and Improvement Services	\$200,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,934,465
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$7,134,465
Total Estimated Expenditures and Other Financing Uses	\$118,402,996

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	26,382,686
200 Personnel Services - Employee Benefits	16,684,232
300 Purchased Professional and Technical Services	752,700
400 Purchased Property Services	186,596
500 Other Purchased Services	2,267,921
600 Supplies	2,340,458
700 Property	39,200
800 Other Objects	5,040
Total Regular Programs - Elementary / Secondary	\$48,658,833
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,856,890
200 Personnel Services - Employee Benefits	5,884,710
300 Purchased Professional and Technical Services	451,600
400 Purchased Property Services	8,000
500 Other Purchased Services	2,151,850
600 Supplies	195,022
700 Property	10,000
800 Other Objects	650
Total Special Programs - Elementary / Secondary	\$18,558,722
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,940,600
600 Supplies	10,350
Total Vocational Education	\$2,950,950
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	509,157
200 Personnel Services - Employee Benefits	318,086
300 Purchased Professional and Technical Services	1,109
400 Purchased Property Services	1,000
500 Other Purchased Services	62,000
600 Supplies	107,300
Total Other Instructional Programs - Elementary / Secondary	\$998,652
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	22,000
Total Nonpublic School Programs	\$22,000
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	141,201
200 Personnel Services - Employee Benefits	61,883
300 Purchased Professional and Technical Services	400
400 Purchased Property Services	34,500
600 Supplies	7,400
Total Adult Education Programs	\$245,384
Total Instruction	\$71,434,541

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,812,744
200 Personnel Services - Employee Benefits	1,542,271
300 Purchased Professional and Technical Services	400,500
400 Purchased Property Services	1,750
500 Other Purchased Services	10,200
600 Supplies	76,000
Total Support Services - Students	\$4,843,465
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,063,093
200 Personnel Services - Employee Benefits	752,704
300 Purchased Professional and Technical Services	34,500
400 Purchased Property Services	64,200
500 Other Purchased Services	21,350
600 Supplies	108,038
800 Other Objects	3,620
Total Support Services - Instructional Staff	\$2,047,505
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,910,203
200 Personnel Services - Employee Benefits	2,680,052
300 Purchased Professional and Technical Services	417,423
400 Purchased Property Services	43,420
500 Other Purchased Services	112,350
600 Supplies	189,121
800 Other Objects	81,900
Total Support Services - Administration	\$7,434,469
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	805,237
200 Personnel Services - Employee Benefits	423,594
300 Purchased Professional and Technical Services	545,400
400 Purchased Property Services	1,050
500 Other Purchased Services	1,900
600 Supplies	30,395
Total Support Services - Pupil Health	\$1,807,576
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	968,384
200 Personnel Services - Employee Benefits	573,506
300 Purchased Professional and Technical Services	5,700
400 Purchased Property Services	6,200
500 Other Purchased Services	39,200
600 Supplies	41,650
800 Other Objects	3,165
Total Support Services - Business	\$1,637,805

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<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	4,920,025
200 Personnel Services - Employee Benefits	3,814,408
300 Purchased Professional and Technical Services	9,500
400 Purchased Property Services	1,180,650
500 Other Purchased Services	336,000
600 Supplies	1,939,646
700 Property	139,000
800 Other Objects	7,550
Total Operation and Maintenance of Plant Services	\$12,346,779
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	55,055
200 Personnel Services - Employee Benefits	40,419
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	100
500 Other Purchased Services	4,365,916
600 Supplies	261,200
800 Other Objects	160
Total Student Transportation Services	\$4,723,350
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	880,028
200 Personnel Services - Employee Benefits	524,586
300 Purchased Professional and Technical Services	69,550
400 Purchased Property Services	565,500
500 Other Purchased Services	244,450
600 Supplies	98,950
700 Property	90,000
800 Other Objects	9,000
Total Support Services - Central	\$2,482,064
2900 <u>Other Support Services</u>	
400 Purchased Property Services	2,500
500 Other Purchased Services	25,000
600 Supplies	1,500
800 Other Objects	300
Total Other Support Services	\$29,300
Total Support Services	\$37,352,313
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	824,928
200 Personnel Services - Employee Benefits	424,757
300 Purchased Professional and Technical Services	119,350
400 Purchased Property Services	47,000
500 Other Purchased Services	227,200
600 Supplies	108,150
700 Property	50,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	63,900
Total Student Activities	\$1,865,285
3300 Community Services	
100 Personnel Services - Salaries	209,318
200 Personnel Services - Employee Benefits	110,574
500 Other Purchased Services	93,000
600 Supplies	3,500
Total Community Services	\$416,392
Total Operation of Non-Instructional Services	\$2,281,677
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	200,000
Total Facilities Acquisition, Construction and Improvement Services	\$200,000
Total Facilities Acquisition, Construction and Improvement Services	\$200,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,664,465
900 Other Uses of Funds	3,270,000
Total Debt Service / Other Expenditures and Financing Uses	\$6,934,465
5900 Budgetary Reserve	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$7,134,465
TOTAL EXPENDITURES	\$118,402,996

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	23,000,000	23,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	4,500,000	4,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	400,000	400,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$28,200,000	\$28,100,000

Long-Term Investments

06/30/2022 Estimate

06/30/2023 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		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$28,200,000	\$28,100,000

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	184,196,069	177,290,069
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 General Fund	\$184,196,069	\$177,290,069

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		

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

2022-2023 Final General Fund Budget

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Long-Term Indebtedness**06/30/2022 Estimate****06/30/2023 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$184,196,069	\$177,290,069

Short-Term Payables

06/30/2022 Estimate

06/30/2023 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 Short-Term Payables

TOTAL INDEBTEDNESS	\$184,196,069	\$177,290,069
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Account Description	Amounts
0810 Nonspendable Fund Balance	1,115,917
0820 Restricted Fund Balance	168,572
0830 Committed Fund Balance	15,742,597
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,000,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$23,742,597
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$25,227,086