

FINAL GENERAL FUND BUDGET

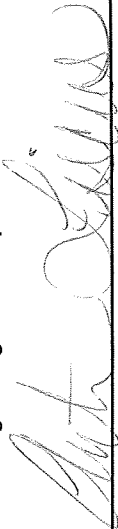
Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Autumn D Fiscus

Contact Person

autumn.fiscus@hasdtigers.com

Email Address



Date



Date



Date

(814)695-7431

Extn : 1133

Telephone

Extension

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2021-2022 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Holidaysburg Area SD	COUNTY : Blair	AUN : 108073503
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

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

Did you raise property taxes in SY 2021-2022 (compared to 2020-2021)?

Yes
No


If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$52529873
Ending Unassigned Fund Balance	\$1354914
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.57%

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 6-16-21
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DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Hollidaysburg Area SD	County : Blair	AUN Number : 108073503
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/5/21
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve for unexpected expenses.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	District Operating Obligations
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Retirement and Capital Reserve Costs
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Technology

<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	415,538	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	4,315,489	
0840 Assigned Fund Balance	333,104	
0850 Unassigned Fund Balance	2,581,657	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$7,230,250</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	27,887,189	
7000 Revenue from State Sources	21,675,166	
8000 Revenue from Federal Sources	1,022,200	
9000 Other Financing Sources	8,000	
Total Estimated Revenues And Other Financing Sources		<u>\$50,592,555</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$57,822,805</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	21,089,369
6112 Interim Real Estate Taxes	58,400
6113 Public Utility Realty Taxes	24,813
6114 Payments in Lieu of Current Taxes - State / Local	14,041
6120 Current Per Capita Taxes, Section 679	66,875
6140 Current Act 511 Taxes - Flat Rate Assessments	183,876
6150 Current Act 511 Taxes - Proportional Assessments	3,833,659
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,149,049
6500 Earnings on Investments	125,751
6700 Revenues from LEA Activities	155,425
6800 Revenues from Intermediary Sources / Pass-Through Funds	553,073
6910 Rentals	29,314
6920 Contributions and Donations from Private Sources	3,434
6940 Tuition from Patrons	517,431
6970 Services Provided Other Funds	5,005
6990 Refunds and Other Miscellaneous Revenue	77,674

REVENUE FROM LOCAL SOURCES \$27,887,189

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	12,263,336
7112 Basic Education Funding-Social Security	870,881
7160 Tuition for Orphans Subsidy	63,900
7271 Special Education funds for School-Aged Pupils	2,212,641
7311 Pupil Transportation Subsidy	867,571
7312 Nonpublic and Charter School Pupil Transportation Subsidy	63,910
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	397,668
7330 Health Services (Medical, Dental, Nurse, Act 25)	65,716
7340 State Property Tax Reduction Allocation	568,725
7505 Ready to Learn Block Grant	421,318
7820 State Share of Retirement Contributions	3,879,500

REVENUE FROM STATE SOURCES \$21,675,166

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	592,316
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	101,521
8517 NCLB, Title IV - 21st Century Schools	45,441

Amount

REVENUE FROM FEDERAL SOURCES

8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	31,501
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	231,500
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	19,921

REVENUE FROM FEDERAL SOURCES \$1,022,200

OTHER FINANCING SOURCES

9400 Sale of or Compensation for Loss of Fixed Assets	8,000
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OTHER FINANCING SOURCES \$8,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 50,592,555

Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$21,089,369
Amount of Tax Relief for Homestead Exclusions	<u>\$568,725</u>
Total Approx. Tax Revenue:	\$21,658,094
Approx. Tax Levy for Tax Rate Calculation:	\$22,994,772

Blair

Total

2020-21 Data		
a. Assessed Value	\$2,429,189,025	\$2,429,189,025
b. Real Estate Mills	9.0961	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,776,105,972	\$1,776,105,972
d. Assessed Value	\$2,437,797,826	\$2,437,797,826
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$22,096,146	\$22,096,146
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$22,096,146	\$22,096,146
(f Total * g)		
i. Base Mills Subject to Index	9.0961	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.03962%	94.03962%
k. Tax Levy Needed	\$22,994,772	\$22,994,772
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	9.4326	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$22,994,772	\$22,994,772
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$22,426,047
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$21,089,369
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.7%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$21,089,369	
Amount of Tax Relief for Homestead Exclusions	<u>\$568,725</u>	
Total Approx. Tax Revenue:	\$21,658,094	
Approx. Tax Levy for Tax Rate Calculation:	\$22,994,772	
	Blair	Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	9.4326	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$22,994,772	\$22,994,772
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	\$8,990.00	
Number of Homestead/Farmstead Properties	6814	6814
Median Assessed Value of Homestead Properties		\$165,900

Act 1 Index (current): 3.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$21,089,369
Amount of Tax Relief for Homestead Exclusions	<u>\$568,725</u>
Total Approx. Tax Revenue:	\$21,658,094
Approx. Tax Levy for Tax Rate Calculation:	\$22,994,772

Blair	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$568,725	Lowering RE Tax Rate	\$0	\$568,725
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$568,725

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	2,437,797,826	9.4326	22,994,772			94.03962%	
Totals:	2,437,797,826		22,994,772	568,725 =	22,426,047 X	94.03962% =	21,089,369

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		66,875
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	90,875
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$10.00	\$0.00	93,001
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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			183,876
6150 <u>Current Act 511 Taxes -- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,403,169
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	430,490
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			3,833,659
Total Act 511, Current Taxes			4,017,535
Act 511 Tax Limit -->		1,776,105,972 X	12
		Market Value	Mills
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2020-21 (Rebalanced)	2021-22	Percent Change in Rate			2020-21 (Rebalanced)	2021-22	
6111	<u>Current Real Estate Taxes</u> Blair	9.0961	9.4326	3.70%	Yes	3.7%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.7%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.7%			
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.7%			
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%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	22,486,778
1200 Special Programs - Elementary / Secondary	7,165,503
1300 Vocational Education	1,401,404
1400 Other Instructional Programs - Elementary / Secondary	358,847
1500 Nonpublic School Programs	50,872
Total Instruction	\$31,463,404
2000 Support Services	
2100 Support Services - Students	1,620,642
2200 Support Services - Instructional Staff	2,431,195
2300 Support Services - Administration	3,588,101
2400 Support Services - Pupil Health	583,560
2500 Support Services - Business	701,419
2600 Operation and Maintenance of Plant Services	4,682,789
2700 Student Transportation Services	2,251,413
2800 Support Services - Central	87,884
2900 Other Support Services	15,943
Total Support Services	\$15,962,946
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,143,135
3300 Community Services	102,491
Total Operation of Non-Instructional Services	\$1,245,626
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,559,397
5200 Interfund Transfers - Out	173,500
5900 Budgetary Reserve	125,000
Total Other Expenditures and Financing Uses	\$3,857,897
Total Estimated Expenditures and Other Financing Uses	\$52,529,873

2021-2022 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	12,441,820
200 Personnel Services - Employee Benefits	8,944,287
300 Purchased Professional and Technical Services	106,280
400 Purchased Property Services	57,761
500 Other Purchased Services	686,389
600 Supplies	240,555
700 Property	4,719
800 Other Objects	4,967
Total Regular Programs - Elementary / Secondary	\$22,486,778
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,435,841
200 Personnel Services - Employee Benefits	2,222,046
300 Purchased Professional and Technical Services	406,874
400 Purchased Property Services	1,151
500 Other Purchased Services	1,068,295
600 Supplies	30,621
800 Other Objects	675
Total Special Programs - Elementary / Secondary	\$7,165,503
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	18,964
200 Personnel Services - Employee Benefits	15,666
500 Other Purchased Services	1,366,774
Total Vocational Education	\$1,401,404
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	83,594
200 Personnel Services - Employee Benefits	36,262
300 Purchased Professional and Technical Services	137,000
400 Purchased Property Services	501
500 Other Purchased Services	99,636
600 Supplies	1,672
800 Other Objects	182
Total Other Instructional Programs - Elementary / Secondary	\$358,847
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	36,946
500 Other Purchased Services	2,952
600 Supplies	10,974
Total Nonpublic School Programs	\$50,872
Total Instruction	\$31,463,404
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,019,835
200 Personnel Services - Employee Benefits	579,929

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	2,112
500 Other Purchased Services	6,566
600 Supplies	10,486
800 Other Objects	1,714
Total Support Services - Students	\$1,620,642
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	882,422
200 Personnel Services - Employee Benefits	737,576
300 Purchased Professional and Technical Services	60,397
400 Purchased Property Services	1,151
500 Other Purchased Services	154,611
600 Supplies	227,958
700 Property	366,275
800 Other Objects	805
Total Support Services - Instructional Staff	\$2,431,195
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,788,215
200 Personnel Services - Employee Benefits	1,400,072
300 Purchased Professional and Technical Services	164,567
400 Purchased Property Services	8,363
500 Other Purchased Services	150,433
600 Supplies	35,352
800 Other Objects	41,099
Total Support Services - Administration	\$3,588,101
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	236,998
200 Personnel Services - Employee Benefits	174,665
300 Purchased Professional and Technical Services	162,915
400 Purchased Property Services	1,075
500 Other Purchased Services	1,469
600 Supplies	6,438
Total Support Services - Pupil Health	\$583,560
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	324,634
200 Personnel Services - Employee Benefits	261,571
300 Purchased Professional and Technical Services	80,848
400 Purchased Property Services	3,701
500 Other Purchased Services	10,201
600 Supplies	2,826
800 Other Objects	17,638
Total Support Services - Business	\$701,419
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,920,604
200 Personnel Services - Employee Benefits	1,412,544
300 Purchased Professional and Technical Services	84,946

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	259,220
500 Other Purchased Services	172,344
600 Supplies	832,506
700 Property	10
800 Other Objects	615
Total Operation and Maintenance of Plant Services	\$4,682,789
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	42,167
200 Personnel Services - Employee Benefits	29,859
500 Other Purchased Services	2,168,858
600 Supplies	5,314
700 Property	5,000
800 Other Objects	215
Total Student Transportation Services	\$2,251,413
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	47,941
200 Personnel Services - Employee Benefits	39,943
Total Support Services - Central	\$87,884
2900 <u>Other Support Services</u>	
500 Other Purchased Services	15,943
Total Other Support Services	\$15,943
Total Support Services	\$15,962,946
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	607,363
200 Personnel Services - Employee Benefits	221,685
300 Purchased Professional and Technical Services	51,730
400 Purchased Property Services	4,000
500 Other Purchased Services	140,320
600 Supplies	67,961
700 Property	5,763
800 Other Objects	44,313
Total Student Activities	\$1,143,135
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	34,345
400 Purchased Property Services	10,000
600 Supplies	13,628
800 Other Objects	44,518
Total Community Services	\$102,491
Total Operation of Non-Instructional Services	\$1,245,626
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	689,397

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	2,870,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,559,397
5200 Interfund Transfers - Out	
900 Other Uses of Funds	173,500
Total Interfund Transfers - Out	\$173,500
5900 Budgetary Reserve	
800 Other Objects	125,000
Total Budgetary Reserve	\$125,000
Total Other Expenditures and Financing Uses	\$3,857,897
TOTAL EXPENDITURES	\$52,529,873

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	6,987,970	3,100,806
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	841,800	236,300
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	323,903	323,903
Child Care Operations Fund		
Other Enterprise Funds	9,841	9,841
Internal Service Fund		
Private Purpose Trust Fund	53,160	53,160
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	111,045	111,045
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$8,327,719	\$3,835,055

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	5,504,233	5,504,233
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		

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$5,504,233	\$5,504,233
TOTAL CASH AND INVESTMENTS	\$13,831,952	\$9,339,288

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	27,850,000	24,870,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,012,505	1,012,505
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	10,396,545	10,396,545
0599 Other Noncurrent Liabilities		

Total General Fund	\$39,259,050	\$36,279,050
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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		
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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		
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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		
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Capital Reserve Fund - § 690, §1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 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

28,260

83,883

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

\$28,260

\$83,883

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

06/30/2021 Estimate

06/30/2022 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

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

- 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	\$39,287,310	\$36,362,933

Short-Term Payables

06/30/2021 Estimate

06/30/2022 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

\$39,287,310

\$36,362,933

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	31,508	6,727
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$31,508	\$6,727
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	1,232	263
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	\$1,232	\$263
Total Estimated Expenditures and Other Financing Uses	\$32,740	\$6,990

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	19,676	3,722
200 Personnel Services - Employee Benefits	8,935	2,457
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	1,337	253
600 Supplies	1,560	295
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$31,508	\$6,727
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		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
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	\$31,508	\$6,727
5000 <u>Other Expenditures and Financing Uses</u>		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800 Other Objects	1,232	263
900 Other Uses of Funds		
Total Debt Service / Other Expenditures and Financing Uses	\$1,232	\$263
5200 <u>Interfund Transfers - Out</u>		
900 Other Uses of Funds		
Total Interfund Transfers - Out		
5300 <u>Transfers Out to Component Units/Primary Governments</u>		
900 Other Uses of Funds		
Total Transfers Out to Component Units/Primary Governments		
5500 <u>Special and Extraordinary Items</u>		
800 Other Objects		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
900 Other Uses of Funds		
Total Special and Extraordinary Items		
5900 Budgetary Reserve		
800 Other Objects		
Total Budgetary Reserve		
Total Other Expenditures and Financing Uses	\$1,232	\$263
TOTAL EXPENDITURES	\$32,740	\$6,990

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$4,822	\$903
TOTAL REVENUES	\$4,822	\$903

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	866	164
7820 State Share of Retirement Contributions	3,956	739
Total Revenue from State Sources	\$4,822	\$903
TOTAL REVENUES	\$4,822	\$903

Account Description	Amounts
0810 Nonspendable Fund Balance	415,538
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,754,588
0840 Assigned Fund Balance	183,430
0850 Unassigned Fund Balance	1,354,914
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,292,932
5900 Budgetary Reserve	125,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,833,470