

LEA Name: Pine-Richland SD

Class: 3

AUN Number: 103021003

County: Allegheny

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2015 - 06/30/2016

PROPOSED VERSION

<u>General Fund Budget Approval</u>		
Date of Adoption of the General Fund Budget:		6/8/2015
_____ President of the Board - Original Signature Required	_____ Date	
_____ Secretary of the Board - Original Signature Required	_____ Date	
_____ Chief School Administrator - Original Signature Required	_____ Date	
Dana L. Siford Contact Person	(724) 625-7773 Telephone	6303 Extension
dsiford@pinerichland.org E-mail Address		

Return to: Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
Division of Subsidy Data and Administration
333 Market Street
Harrisburg, PA 17126-0333

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	0
2 Estimated Beginning Fund Balance - Assigned	7,016,161
3 Estimated Beginning Fund Balance - Unassigned	5,561,653
4 Estimated Beginning Fund Balance - Nonspendable	680,000
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	13,257,814
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	59,441,609
7000 Revenue from State Sources	15,682,036
8000 Revenue from Federal Sources	314,737
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	75,438,382
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 88,696,196

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	48,741,457
6112	Interim Real Estate Taxes	431,963
6113	Public Utility Realty Tax	66,842
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	0
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	71,702
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	71,702
6150	Current Act 511 Taxes - Proportional Assessments	7,148,526
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,363,996
6500	Earnings on Investments	20,000
6700	Revenues from District Activities	227,633
6800	Revenue from Intermediary Sources / Pass-Through Funds	618,825
6910	Rentals	209,000
6920	Contributions/Donations/Grants From Private Sources	4,000
6940	Tuition from Patrons	27,000
6960	Services Provided Other Local Governmental Units / LEAs	217,000
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	221,963
	REVENUE FROM LOCAL SOURCES	59,441,609

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	4,789,535
7160	Tuition for Orphans and Children Placed in Private Homes	0
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,755,321
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	1,661,300
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,191,228
7330	Health Services (Medical, Dental, Nurse, Act 25)	95,300
7340	State Property Tax Reduction Allocation	1,256,345
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
7505	Ready to Learn Block Grant	0
7509	Supplemental Equipment Grants	0
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	1,119,316
7820	State Share of Retirement Contributions	3,813,691
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	15,682,036

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmt. of the Disadvantaged	113,092
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	49,245
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	1,500
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V - Promoting Informed Parental Choice And Innovative Programs	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	142,500
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	8,400
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	REVENUE FROM FEDERAL SOURCES	314,737

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9390	Permanent Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	0
9500	Capital Contributions	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9800	Intrafund Transfers In	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
	OTHER FINANCING SOURCES	0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		75,438,382

Act 1 Index (current): 2.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$48,741,457
Amount of Tax Relief for Homestead Exclusions +	\$1,256,345
Total Approx. Tax Revenue:	\$49,997,802
Approx. Tax Levy for Tax Rate Calculation:	\$51,800,971
	Allegheny

		Total
<hr/>		
2014-15 Data		
a. Assessed Value	\$2,636,127,342	\$2,636,127,342
b. Real Estate Mills	19.2083	
I. 2015-16 Data		
c. 2013 STEB Market Value	\$1,925,623,850	\$1,925,623,850
d. Assessed Value	\$2,696,801,411	\$2,696,801,411
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2014-15 Calculations		
f. 2014-15 Tax Levy (a * b)	\$50,635,525	\$50,635,525
2015-16 Calculations		
ii. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2014-15 Tax Levy (f Total * g)	\$50,635,525	\$50,635,525
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	19.2083	
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.43252%	96.43252%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$51,800,971	\$51,800,971
iii. l. 2015-16 Real Estate Tax Rate (k / d * 1000)	19.2083	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$51,800,971	\$51,800,971
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$50,544,626
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$48,741,457
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Act 1 Index (current): 2.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$48,741,457
Amount of Tax Relief for Homestead Exclusions +	<u>\$1,256,345</u>
Total Approx. Tax Revenue:	\$49,997,802
Approx. Tax Levy for Tax Rate Calculation:	\$51,800,971

Allegheny

Total

Index Maximums		
p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	19.6308	
q. Mills In Excess of Index if ($l > p$), ($l - p$)	0.0000	0.0000
r. Maximum Tax Levy Based On Index ($p / 1000$) * d	\$52,940,369	\$52,940,369
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 ($l * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$9,885	
Number of Homestead/Farmstead Properties	6,568	6,568
V. Median Assessed Value of Homestead Properties		\$235,000

Act 1 Index (current): 2.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$48,741,457
 Amount of Tax Relief for Homestead Exclusions + \$1,256,346
 Total Approx. Tax Revenue: \$49,997,802
 Approx. Tax Levy for Tax Rate Calculation: \$51,800,971
 Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,256,345	Lowering RE Tax Rate	\$0	\$1,256,345
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,256,345

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Allegheny	2,696,801,411	19.2083	51,800,971			96.43252%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	2,696,801,411		51,800,971	1,256,345	50,544,626	96.43252%	48,741,457

6120 Per Capita Taxes, Section 679	Rate	Estimated Revenue
	5.00	71,702

6140 Current Act 511 Taxes - Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Per Capita Taxes, Act 511	\$5.00	\$0.00	71,702	71,702
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$0.00	\$0.00	0	0
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			71,702	71,702

6150 Current Act 511 Taxes - Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Earned Income Taxes, Act 511	0.50%	0.00%	6,168,698	6,168,698
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	979,828	979,828
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Proportional Rate	0	0	0	0
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	0	0	0	0
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			7,148,526	7,148,526

Total Act 511, Current Taxes				7,220,226
Act 511 Tax Limit --->	1,925,623,850	X	12	23,107,486
	Market Value		Mills	(511 Limit)

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2015-2016 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME Pine-Richland SD	COUNTY NAME Allegheny	AUN 103021003
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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 2015-2016 (compared to 2014-2015) ?

Yes No

If yes, see information below, taken from the 2015-2016 General Fund Budget.

Total Budgeted Expenditures	\$76,860,060.00
Ending Unassigned Fund Balance	\$6,385,226.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.4%

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
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DUE DATE: AUGUST 15, 2015

RETURN TO: PENNSYLVANIA DEPARTMENT OF EDUCATION
BUREAU OF BUDGET AND FISCAL MANAGEMENT
DIVISION OF SUBSIDY DATA AND ADMINISTRATION
333 MARKET STREET
HARRISBURG, PA 17126-0333

ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	30,897,108	
1200	Special Programs - Elementary/Secondary	9,967,959	
1300	Vocational Education	2,438,896	
1400	Other Instructional Programs - Elementary/Secondary	181,653	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	43,485,616	
2000	Support Services		
2100	Support Services - Pupil Personnel	2,419,774	
2200	Support Services - Instructional Staff	1,047,490	
2300	Support Services - Administration	3,741,789	
2400	Support Services - Pupil Health	743,390	
2500	Support Services - Business	1,035,977	
2600	Operation & Maintenance of Plant Services	5,153,961	
2700	Student Transportation Services	4,546,797	
2800	Support Services - Central	2,859,130	
2900	Other Support Services	70,590	
	Total 2000 Support Services	21,618,898	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	1,647,137	
3300	Community Services	108,500	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-Instructional Services	1,755,637	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	210,575	
	Total 4000 Facilities Acquisition, Construction and Improvement	210,575	
	Total Estimated Expenditures		67,070,726
5000	Other Expenditures and Financing Uses		
5100	Debt Service	9,239,334	
5200	Interfund Transfers - Out	0	
5300	Transfers Involving Component Units	0	
5500	Special and Extraordinary Items	0	
5900	Budgetary Reserve	550,000	
	Total Other Financing Uses		9,789,334
	Total Estimated Expenditures and Other Financing Uses		76,860,060
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		76,860,060
	Ending Committed, Assigned and Unassigned Fund Balance		11,156,136

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	17,691,144
200	Personnel Services-Employee Benefits	10,842,825
300	Purchased Professional & Technical Services	684,267
400	Purchased Property Services	14,920
500	Other Purchased Services	535,747
600	Supplies	1,047,461
700	Property	58,439
800	Other Objects	22,305
	Total Regular Programs - Elementary/Secondary	30,897,108
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	4,218,752
200	Personnel Services-Employee Benefits	3,040,070
300	Purchased Professional & Technical Services	1,581,600
400	Purchased Property Services	1,000
500	Other Purchased Services	986,573
600	Supplies	117,975
700	Property	16,600
800	Other Objects	5,389
	Total Special Programs - Elementary/Secondary	9,967,959
1300	Vocational Education	
100	Personnel Services-Salaries	1,084,106
200	Personnel Services-Employee Benefits	611,599
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	7,200
500	Other Purchased Services	616,323
600	Supplies	101,890
700	Property	17,158
800	Other Objects	620
	Total Vocational Education	2,438,896
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	41,880
200	Personnel Services-Employee Benefits	14,473
300	Purchased Professional & Technical Services	22,000
400	Purchased Property Services	0
500	Other Purchased Services	40,000
600	Supplies	300
700	Property	0
800	Other Objects	63,000
	Total Other Instructional Programs - Elementary/Secondary	181,653

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	0
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
Total Instruction		43,485,616

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	1,382,223
200	Personnel Services-Employee Benefits	785,342
300	Purchased Professional & Technical Services	140,000
400	Purchased Property Services	0
500	Other Purchased Services	2,250
600	Supplies	73,214
700	Property	1,500
800	Other Objects	35,245
	Total Support Services - Pupil Personnel	2,419,774
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	548,544
200	Personnel Services-Employee Benefits	312,598
300	Purchased Professional & Technical Services	17,755
400	Purchased Property Services	6,000
500	Other Purchased Services	15,900
600	Supplies	104,608
700	Property	14,300
800	Other Objects	27,785
	Total Support Services - Instructional Staff	1,047,490
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,957,544
200	Personnel Services-Employee Benefits	1,091,935
300	Purchased Professional & Technical Services	459,572
400	Purchased Property Services	11,460
500	Other Purchased Services	66,635
600	Supplies	63,514
700	Property	31,500
800	Other Objects	59,629
	Total Support Services - Administration	3,741,789
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	455,372
200	Personnel Services-Employee Benefits	264,118
300	Purchased Professional & Technical Services	15,000
400	Purchased Property Services	300
500	Other Purchased Services	40
600	Supplies	6,560
700	Property	2,000
800	Other Objects	0
	Total Support Services - Pupil Health	743,390

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	236,563
200	Personnel Services-Employee Benefits	138,909
300	Purchased Professional & Technical Services	29,050
400	Purchased Property Services	482,100
500	Other Purchased Services	68,911
600	Supplies	52,680
700	Property	5,000
800	Other Objects	22,764
	Total Support Services - Business	1,035,977
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,666,073
200	Personnel Services-Employee Benefits	1,174,092
300	Purchased Professional & Technical Services	40,500
400	Purchased Property Services	1,450,433
500	Other Purchased Services	291,971
600	Supplies	513,492
700	Property	17,200
800	Other Objects	200
	Total Operation & Maintenance of Plant Services	5,153,961
2700	Student Transportation Services	
100	Personnel Services-Salaries	43,266
200	Personnel Services-Employee Benefits	32,906
300	Purchased Professional & Technical Services	163,889
400	Purchased Property Services	0
500	Other Purchased Services	3,902,842
600	Supplies	403,894
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	4,546,797
2800	Support Services - Central	
100	Personnel Services-Salaries	304,095
200	Personnel Services-Employee Benefits	162,242
300	Purchased Professional & Technical Services	595,050
400	Purchased Property Services	0
500	Other Purchased Services	44,700
600	Supplies	174,144
700	Property	1,573,000
800	Other Objects	5,899
	Total Support Services - Central	2,859,130

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
2900	Other Support Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	70,590	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	70,590	
	Total Support Services		21,618,898
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES		
3100	Food Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Food Services	0	
3200	Student Activities		
100	Personnel Services-Salaries	831,610	
200	Personnel Services-Employee Benefits	314,971	
300	Purchased Professional & Technical Services	105,500	
400	Purchased Property Services	71,400	
500	Other Purchased Services	151,513	
600	Supplies	78,725	
700	Property	49,695	
800	Other Objects	43,723	
	Total Student Activities	1,647,137	

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	5,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	103,500
	Total Community Services	108,500
3400	Scholarships and Awards	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Scholarships and Awards	0
	Total Operation of Non-instructional Services	1,755,637
4000	FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT	
4000	Facilities Acquisition, Construction and Improvement Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	30,000
400	Purchased Property Services	128,575
500	Other Purchased Services	0
600	Supplies	0
700	Property	52,000
	Total Facilities Acquisition, Construction and Improvement Services	210,575
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	Debt Service	
800	Other Objects	4,974,334
900	Other Uses of Funds	4,265,000
	Total Debt Service	9,239,334
5200	Interfund Transfers - Out	
900	Other Uses of Funds	0
	Total Interfund Transfers - Out	0

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
5300	Transfers Involving Component Units	
900	Other Uses of Funds	0
	Total Transfers Involving Component Units	0
5500	Special and Extraordinary Items	
800	Other Objects	0
900	Other Uses of Funds	0
	Total Special and Extraordinary Items	0
5900	Budgetary Reserve	
800	Other Objects	550,000
	Total Budgetary Reserve	550,000
	Total Other Expenditures and Financing Uses	9,789,334
TOTAL EXPENDITURES		76,860,060

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	13,755,000	14,226,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	65,122	125,000
Capital Projects Fund - Other	3,435,000	3,138,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	518,965	511,478
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	80,457	81,569
Total Cash and Short-Term Investments	17,854,544	18,082,047
<u>LONG-TERM INVESTMENTS</u>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund - Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	17,854,544	18,082,047

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	2,654,112	2,455,113
Bonds Payable	134,379,227	130,114,227
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	1,065,294	1,084,556
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	138,098,633	133,653,896
<u>SHORT-TERM PAYABLES</u>		
General Fund	9,567,800	10,456,887
Other Funds	210,000	66,000
TOTAL SHORT-TERM PAYABLES	9,777,800	10,522,887
TOTAL INDEBTEDNESS	<u>147,876,433</u>	<u>144,176,783</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	0
0840	Estimated Ending Assigned Fund Balance	4,770,910
	<i>Explanation: Assigned fund balance provides for a multiple year plan of capital improvements and replacements within each building and for technology infrastructure and athletics. These items are one-time expenditures and an appropriate use of fund balance reserves in accordance with school board policy. Additionally, funds have been assigned for increasing costs related to employee benefits (such as healthcare premiums and retirement contributions) and debt service expenditures.</i>	
0850	Estimated Ending Unassigned Fund Balance	6,385,226
	<i>Explanation: Unassigned fund balance falls within the 8% limitation established by PDE and school board policy. These funds provide for unanticipated expenditures of any nature. Additionally, reserves are invested in accordance with Pennsylvania School Code provisions and school board policy to provide increased investment income to the school district which supports programs provided to students.</i>	
	Total Ending Fund Balance - Committed, Assigned, and Unassigned	11,156,136
5900	Budgetary Reserve	550,000
	<i>Explanation: This line item provides for unanticipated expenditures which could occur within the fiscal year. Expenditures are not made from this account, but rather transferred in accordance with Pennsylvania School Code and school board policy. Examples of such expenditures may include additional services or personnel required for special education students and programs, transportation requirements beyond anticipated need, replacement of capital equipment/fixtures or safety issues which require immediate repair or replacement.</i>	

**Total Estimated Ending Committed, Assigned, and
Unassigned Fund Balance and Budgetary Reserve**

11,706,136

**Estimated Ending Nonspendable and Restricted Fund Balances Not
Scheduled for Liquidation**

680,000

*Explanation: This represents an estimate for healthcare premiums paid one month in
advance of June 30, 2016.*