NESHAMINY SCHOOL DISTRICT LANGHORNE, PENNSYLVANIA 2016-17 FINAL BUDGET

JUNE 21, 2016
IN ACCORDANCE WITH ACT 1

Gloria Hancock, Ed. D.

Acting Superintendent of Schools

Barbara Markowitz

Business Administrator

LEA Name: Neshaminy SD

Class: 2

AUN Number: 122097502

County: Bucks

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

	General Fund Budget Approval			
	Date of Adoption of the General Fund Budget:	06/21/2016		
esident of the Board - Original Signature Require	d .		<u> </u>	12016
Autorsh Spulscand cretary of the Board - Original Signature Require	d .		7/5 Date	12016
The American	· ·	,	7/5	12016
ief School Administrator - Original Signature Red	quired		Date	
nda Glennie			(215)809-6522	Extn :
ntact Person			Telephone	Extension
lennie@neshaminy.k12.pa.us				

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2016-2017 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT:	COUNTY:	AUN	l:	
Neshaminy SD	Bucks	. 122	097502	
No school district shall approve an increase in real property ending unreserved undesignated fund balance (unassigned) budgeted expenditures:	taxes unless it has adopt) less than or equal to the	ed a budget that in specified percenta	icludes a age of its	n estimated total
Total Budgeted Expenditures	3	Fund Balance % Limi (less than or equal to		
Less Than or Equal to \$11,999,999	rational action of the action of the action and action of the action of	12.0%	evanolyzanianov elizeno-silasoknianoven	nickentristen proteorierenskerriske
Between \$12,000,000 and \$12,999,999	inner pillaminin digenerati na aliahungan pertamanan antara terbahan penganyan aliahungan penganyan kenangan penganyan kenangan penganyan kenangan penganyan kenangan penganyan penganyan kenangan penganyan p	11.5%		is consistent and security of security of the
Between \$13,000,000 and \$13,999,999	990. Optivit PC 18 grows of the Control of the Cont	11.0%	electrosta parteriaçõe plante de la compressa	ACONTENSACIONES ESTATA ACESTAMBANTAS ESTATOS ACESTAS A
Between \$14,000,000 and \$14,999,999	1050 da inibide <mark>d</mark> enisia inimina periminina eminis menini (porre yi porte februar 120 et se que sa 1300 et se que sa que sa 200 et se que se	10.5%	7000-09402001-404-4003-9-40206011.00	
Between \$15,000,000 and \$15,999,999	nderlinities et da gelei-en innerprofesion et en profesionis alles aboth famout alle repeatu depresent au autorio au a european de da de	10.0%	CASIMO-MANAGEM AND PARTIES AND	
Between \$16,000,000 and \$16,999,999	encorora de enconosticionos de constituiros de enconos de enconosticio de enco	9.5%	erender-carette kombat bet med den meditinde	
Between \$17,000,000 and \$17,999,999	SERVICES dead good while his despression of the self-sequence of the self-service of the self-sequence of the self-sequence of the self-sequence of the sequence of the sequen	9.0%	na-dar eta yeta kirakeran tera yekat tan-da	
Between \$18,000,000 and \$18,999,999	king kilang kilang mengahan pendahan pendahan dinangkalan pendang	8.5%	г дашинального пашей оне объектом в такий оне объектом в такий оне объектом в такий оне объектом в такий оне о	
Greater Than or Equal to \$19,000,000	Hammilian ya gami'nin quru aru-lon ma ammira waalahin lan ay a ayaca waassa aa ay aga assa aassa aassa aa sa a	8.0%		
Did you raise property taxes in SY 2016-2017 (compared to 2015-2016)? f yes, see information below, taken from the 2016-2017 General Fund Bud	dget.		Yes No	X
Total Budgeted Expenditures	Between the American Action of the American and the Action of the American Action of the Action of t			\$17899907
Ending Unassigned Fund Balance				\$5847636
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures				3.3%
The Estimated Ending Unassigned Fund Balance is within the allowable lim	nits.		Yes No	X
I hereby certify that the above i	information is accurate and co	omplete.		
SIGNATURE OF SUPERINTENDENT (ACTING)	DATE	AND THE CONTRACTOR OF THE CONT		

DUE DATE: AUGUST 15, 2016

CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2016-2017 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

(*
School District Name :	County :	AUN Number :
Neshaminy SD	Bucks	122097502
Section 687(a)(1) of the School Code requires the presider the proposed budget was prepared, presented and will be of Education.		
I hereby certi	fy that the above information is accurate and com	plete.
SIGNATURE OF SCHOOL BOARD PRESIDENT	DA	5/17/16

DUE DATE:

IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

Sources Available for Appropriation

Printed 7/6/2016 10:05:24 AM

<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	350,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	13,000,000	
0840 Assigned Fund Balance	4,834,089	
0850 Unassigned Fund Balance	19,152,792	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>36,986,881</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	126,027,649	
7000 Revenue from State Sources	43,329,510	
8000 Revenue from Federal Sources	802,673	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>170,159,832</u>
Total Estimated Fund Balance, Revenues, and Other Financing		207.146.713

207,146,713

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LEA: 122097502 Neshaminy SD

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Amount

REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	112,375,735
6112 Interim Real Estate Taxes	620,627
6113 Public Utility Realty Taxes	145,000
6114 Payments in Lieu of Current Taxes - State / Local	400,000
6120 Current Per Capita Taxes, Section 679	195,858
6140 Current Act 511 Taxes - Flat Rate Assessments	397,098
6150 Current Act 511 Taxes - Proportional Assessments	5,027,514
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,347,000
6500 Earnings on Investments	125,000
6700 Revenues from LEA Activities	59,000
6800 Revenues from Intermediary Sources / Pass-Through	1,655,879
Funds 6910 Rentals	769,053
6940 Tuition from Patrons	180,885
6960 Services Provided Other Local Governmental Units /	500,000
LEAs 6980 Revenue from Community Services Activities	120,000
6990 Refunds and Other Miscellaneous Revenue	109,000
REVENUE FROM LOCAL SOURCES	126,027,649
REVENUE FROM LOCAL SOURCES REVENUE FROM STATE SOURCES	
REVENUE FROM STATE SOURCES	126,027,649
REVENUE FROM STATE SOURCES 7110 Basic Education Funding	126,027,649 13,824,688
REVENUE FROM STATE SOURCES 7110 Basic Education Funding 7160 Tuition for Orphans Subsidy	126,027,649 13,824,688 40,000
REVENUE FROM STATE SOURCES 7110 Basic Education Funding 7160 Tuition for Orphans Subsidy 7271 Special Education funds for School-Aged Pupils 7310 Transportation (Pupil and Nonpublic/CS) 7320 Rental and Sinking Fund Payments / Building	13,824,688 40,000 9,078,941
REVENUE FROM STATE SOURCES 7110 Basic Education Funding 7160 Tuition for Orphans Subsidy 7271 Special Education funds for School-Aged Pupils 7310 Transportation (Pupil and Nonpublic/CS)	13,824,688 40,000 9,078,941 1,324,994
REVENUE FROM STATE SOURCES 7110 Basic Education Funding 7160 Tuition for Orphans Subsidy 7271 Special Education funds for School-Aged Pupils 7310 Transportation (Pupil and Nonpublic/CS) 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	13,824,688 40,000 9,078,941 1,324,994 849,392
REVENUE FROM STATE SOURCES 7110 Basic Education Funding 7160 Tuition for Orphans Subsidy 7271 Special Education funds for School-Aged Pupils 7310 Transportation (Pupil and Nonpublic/CS) 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 7330 Health Services (Medical, Dental, Nurse, Act 25)	126,027,649 13,824,688 40,000 9,078,941 1,324,994 849,392 170,159
REVENUE FROM STATE SOURCES 7110 Basic Education Funding 7160 Tuition for Orphans Subsidy 7271 Special Education funds for School-Aged Pupils 7310 Transportation (Pupil and Nonpublic/CS) 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 7330 Health Services (Medical, Dental, Nurse, Act 25) 7340 State Property Tax Reduction Allocation	126,027,649 13,824,688 40,000 9,078,941 1,324,994 849,392 170,159 3,591,455
REVENUE FROM STATE SOURCES 7110 Basic Education Funding 7160 Tuition for Orphans Subsidy 7271 Special Education funds for School-Aged Pupils 7310 Transportation (Pupil and Nonpublic/CS) 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 7330 Health Services (Medical, Dental, Nurse, Act 25) 7340 State Property Tax Reduction Allocation 7810 State Share of Social Security and Medicare Taxes	126,027,649 13,824,688
REVENUE FROM STATE SOURCES 7110 Basic Education Funding 7160 Tuition for Orphans Subsidy 7271 Special Education funds for School-Aged Pupils 7310 Transportation (Pupil and Nonpublic/CS) 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 7330 Health Services (Medical, Dental, Nurse, Act 25) 7340 State Property Tax Reduction Allocation 7810 State Share of Social Security and Medicare Taxes 7820 State Share of Retirement Contributions REVENUE FROM STATE SOURCES REVENUE FROM FEDERAL SOURCES	126,027,649 13,824,688
REVENUE FROM STATE SOURCES 7110 Basic Education Funding 7160 Tuition for Orphans Subsidy 7271 Special Education funds for School-Aged Pupils 7310 Transportation (Pupil and Nonpublic/CS) 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 7330 Health Services (Medical, Dental, Nurse, Act 25) 7340 State Property Tax Reduction Allocation 7810 State Share of Social Security and Medicare Taxes 7820 State Share of Retirement Contributions REVENUE FROM STATE SOURCES REVENUE FROM FEDERAL SOURCES 8514 NCLB, Title I - Improving the Academic Achievement of	126,027,649 13,824,688
REVENUE FROM STATE SOURCES 7110 Basic Education Funding 7160 Tuition for Orphans Subsidy 7271 Special Education funds for School-Aged Pupils 7310 Transportation (Pupil and Nonpublic/CS) 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 7330 Health Services (Medical, Dental, Nurse, Act 25) 7340 State Property Tax Reduction Allocation 7810 State Share of Social Security and Medicare Taxes 7820 State Share of Retirement Contributions REVENUE FROM STATE SOURCES REVENUE FROM FEDERAL SOURCES	126,027,649 13,824,688

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LEA: 122097502 Neshaminy SD

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<u>Amount</u>

REVENUE FROM FEDERAL SOURCES	802,673
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	170,159,832

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AUN: 122097502 **Neshaminy SD**

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Act 1 Index (current): 2.4%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$112,375,735
Amount of Tax Relief for Homestead Exclusions	<u>\$3,591,455</u>
Total Approx. Tax Revenue:	\$115,967,190

\$120,907,363 Approx. Tax Levy for Tax Rate Calculation:

		Bucks	Total
	2015-16 Data		
	a. Assessed Value	\$791,277,460	\$791,277,460
	b. Real Estate Mills	152.0000	
ı.	2016-17 Data		
	c. 2014 STEB Market Value	\$6,830,348,473	\$6,830,348,473
	d. Assessed Value	\$795,443,180	\$795,443,180
	e. Assessed Value of New Constr/ Renov	\$0	\$0
	2015-16 Calculations		
	f. 2015-16 Tax Levy	\$120,274,174	\$120,274,174
	(a * b)		
	2016-17 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2015-16 Tax Levy	\$120,274,174	\$120,274,174
	(f Total * g)		
	i. Base Mills Subject to Index	152.0000	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	95.78900%	95.78900%

Rate

j. Weighted Avg. Collection i ercentage	90.1090070	93.7090076
k. Tax Levy Needed	\$120,907,363	\$120,907,363
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	152.0000	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$120,907,363	\$120,907,363

III.

(I / 1000 * d) n. Tax Levy minus Tax Relief for Homestead Exclusions \$117,315,908

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$112,375,735 (n * Est. Pct. Collection)

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AUN: 122097502 Neshaminy SD

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Act 1 Index (current): 2.4%

Calculation Method:	Rate
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Approx. Tax Revenue from RE Taxes: \$112,375,735

Amount of Tax Relief for Homestead Exclusions \$3,591,455

Total Approx. Tax Revenue: \$115,967,190

Approx. Tax Levy for Tax Rate Calculation: \$120,907,363

Approx. Tax Levy for Tax Rate Calculation:	\$120,907,303	
	Bucks	Total
Index Maximums		
p. Maximum Mills Based On Index	155.6480	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$123,809,140	\$123,809,140
IV. (p / 1000 * d)		
s. Millage Rate within Index?	Yes	
(If I > p Then No)		
t. Tax Levy In Excess of Index	\$0	\$0
(if (m > r), (m - r))		
u.Tax Revenue In Excess of Index	\$0	\$0
(t * Est. Pct. Collection)		

Information Related to Property Tax Relief

	Assessed Value Exclusion per Homestead	\$1,375	
v.	Number of Homestead/Farmstead Properties	17180	17180
	Median Assessed Value of Homestead Properties		\$27,160

2016-2017 Final General Fund Budget (PDE-2028)

Real Estate Tax Rate (RETR) Report for 2016-2017

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

unity Repaiding Based on Methodology of Occiton 072.1 of Ochoor Oct

AUN: 122097502 Neshaminy SD

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Act 1 Index (current): 2.4%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$112,375,735

Amount of Tax Relief for Homestead Exclusions \$3,591,455

Total Approx. Tax Revenue: \$115,967,190

Approx. Tax Levy for Tax Rate Calculation: \$120,907,363

Bucks Total

State Property Tax Reduction Allocation used for: Homestead Exclusions \$3,591,455 Lowering RE Tax Rate \$0 \$3,591,455

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions \$0 \$0

Amount of Tax Relief from State/Local Sources \$3,591,455

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Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE

6111 Currer	nt Real Estate Taxes		Amount of Tax R	Relief for Tax Levy Minu	s Homestead	Net Tax Revenue
County Name	<u>Taxable Assessed Value</u> Real Estate Mills T	ax Levy Generated by Mills	Homestead Exc	<u>lusions</u> <u>Exclus</u>	sions Percent Col	lected Generated By Mills
Bucks	795,443,180 152.0000	120,907,363			95.7	78900%
Totals:	795,443,180	120,907,363	- 3,	591,455 =	117,315,908 X 95.7	78900% = 112,375,735
			<u>Rate</u>			Estimated Revenue
6120	Current Per Capita Taxes, Section 679		· 			
6140	Current Act 511 Taxes – Flat Rate Assessments		\$5.00 Data	Addil Data (if anal)	Taulau	195,858
6141	Current Act 511 Per Capita Taxes		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6142	Current Act 511 Occupation Taxes – Flat Rate		\$10.00	\$0.00	196,000	195,858
6143	Current Act 511 Local Services Taxes		\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes		\$10.00	\$0.00	201,240	201,240
6145	Current Act 511 Business Privilege Taxes – Flat R	ate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat R		\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessme		\$0.00	\$0.00	0	0
0149	,		\$0.00	\$0.00	0	0
6150	Total Current Act 511 Taxes – Flat Rate Assess Current Act 511 Taxes – Proportional Assessments		5.	A 1 111 D (('')	397,240	397,098
6151	Current Act 511 Faxes – Proportional Assessments Current Act 511 Earned Income Taxes	<u> </u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
			0.000%	0.000%	0	0
6152	Current Act 511 Occupation Taxes		0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes		1.000%	0.000%	1,600,000	1,600,000
6154	Current Act 511 Amusement Taxes		10.000%	0.000%	618,000	618,000
6155	Current Act 511 Business Privilege Taxes		1.0000	0.000	1,469,285	1,469,285
6156	Current Act 511 Mechanical Device Taxes – Perce	entage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes		1.0000	0.000	1,340,229	1,340,229
6159	Current Act 511 Taxes, Other Proportional Assess	ements	0	0	0	0
	Total Current Act 511 Taxes – Proportional Ass	sessments			5,027,514	5,027,514
	Total Act 511, Current Taxes					5,424,612
		Act 511 7	Γax Limit>	6,830,348,473	3 X 12	81,964,182
				Market Value	e Mills	(511 Limit)

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Тах	Description	Tax Rate Charged in:		Percent	Less than		Additional Tax Rate Charged in:		Baraarit	Less than
Functio n		2015-16 (Rebalanced)	2016-17	Change in Rate	or equal to Index	Index	2015-16 (Rebalanced)	2016-17	Percent Change in Rate	or equal to
6111	Current Real Estate Taxes		,						,	•
	Bucks	152.0000	152.0000	0.00%	Yes	2.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	2.4%				
Curr	ent Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	2.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.4%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	2.4%				
6144	Current Act 511 Trailer Taxes					2.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					2.4%				
Curr	ent Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes					2.4%				
6152	Current Act 511 Occupation Taxes					2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.4%				
6154	Current Act 511 Amusement Taxes	10.000%	10.000%	0.00%	Yes	2.4%				
6155	Current Act 511 Business Privilege Taxes	1	1.000	0.00%	Yes	2.4%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.4%				
6157	Percentage Current Act 511 Mercantile Taxes	1	1.000	0.00%	Yes	2.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.4%				

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1000 Instruction 71,906,34 1100 Regular Programs - Elementary / Secondary 33,820,944 1300 Vocational Education 8,584,364 1400 Other Instructional Programs - Elementary / Secondary 1,269,342 1500 Nonpublic School Programs 11,796 Total Instruction 15,592,787 2000 Support Services 11,796 2000 Support Services - Students 6,575,132 2200 Support Services - Instructional Staff 3,762,681 2300 Support Services - Pupil Health 1,808,794 2400 Support Services - Pupil Health 1,808,794 2500 Support Services - Certal 1,808,794 2600 Operation and Maintenance of Plant Services 1,908,702 2700 Student Activities 1,808,794 3300 Supern Services - Certal 1,808,794 <th><u>Description</u></th> <th><u>Amount</u></th>	<u>Description</u>	<u>Amount</u>
1200 Special Programs - Elementary / Secondary 33,820,944 1300 Vocational Education 6,594,364 1400 Other Instructional Programs - Elementary / Secondary 1,299,342 1500 Nonpublic School Programs - Elementary / Secondary 11,796 11	1000 Instruction	
2000 Support Services 6,575,132 2100 Support Services - Instructional Staff 6,575,132 2200 Support Services - Administration 8,688,949 2400 Support Services - Administration 1,808,794 2400 Support Services - Pupil Health 1,808,794 2500 Support Services - Business 1,611,136 2600 Operation and Maintenance of Plant Services 10,111,739 2700 Student Transportation Services 10,111,739 2800 Support Services - Central 4,706,538 2900 Other Support Services 10,431 Total Support Services 49,998,263 3000 Operation of Non-Instructional Services 10,431 3000 Operation of Non-Instructional Services 1,655,741 3000 Operation of Non-Instructional Services 1,971,127 4000 Facilities Acquisition, Construction and Improvement Services 1,971,127 4000 Facilities Acquisition, Construction and Improvement Services 845,679 5000 Other Expenditures and Financing Uses 9,691,221 5100 Debt Service / Other Expenditures and Financing Uses 9,691,221 5000 Budgetary Reserve 400,000 Total Other Expenditures and Financing Uses	1200 Special Programs - Elementary / Secondary1300 Vocational Education1400 Other Instructional Programs - Elementary / Secondary	33,820,944 8,584,364 1,269,342
2100 Support Services - Students 6,575,132 2200 Support Services - Instructional Staff 3,762,681 2300 Support Services - Administration 8,868,949 2400 Support Services - Pupil Health 1,808,794 2500 Support Services - Business 1,511,136 2600 Operation and Maintenance of Plant Services 12,448,953 2700 Student Transportation Services 10,111,739 2800 Support Services - Central 4,706,538 2900 Other Support Services 4,706,538 2900 Other Support Services 10,4,341 Total Support Services 300 Student Activities 1,655,741 300 Operation of Non-Instructional Services 1,957,241 300 Operation of Non-Instructional Services 1,971,272 4000 Facilities Acquisition, Construction and Improvement Services 4000 Facilities Acquisition, Construction and Improvement Services 845,679 Total Pacilities Acquisition, Construction and Improvement Services 845,679 500 Other Expenditures and Financing Uses 9,691,221 5100 Debt Service / Other Expenditures and Financing Uses 9,691,221 500 Outport Exp	Total Instruction	115,592,787
2200 Support Services - Instructional Staff 3,762,681 2300 Support Services - Administration 8,868,949 2400 Support Services - Pupil Health 1,808,794 2500 Support Services - Business 1,611,136 2600 Operation and Maintenance of Plant Services 12,448,953 2700 Student Transportation Services 10,111,739 2800 Support Services - Central 4,766,538 2900 Other Support Services 49,998,263 3000 Operation of Non-Instructional Services 104,341 Total Support Services 3,200 Student Activities 1,655,741 3000 Community Services 315,386 Total Operation of Non-Instructional Services 1,971,127 4000 Facilities Acquisition, Construction and Improvement Services 1,971,127 4000 Facilities Acquisition, Construction and Improvement Services 845,679 Total Facilities Acquisition, Construction and Improvement Services 845,679 5000 Other Expenditures and Financing Uses 500,000 5000 Interfund Transfers - Out 500,000 500 Budgetary Reserve 400,000 Total Other Expenditures and Financing Uses 500,000	2000 Support Services	
3000 Operation of Non-Instructional Services 3200 Student Activities 3200 Community Services 1,655,741 3300 Community Services 1315,386 Total Operation of Non-Instructional Services 4000 Facilities Acquisition, Construction and Improvement Services 4000 Facilities Acquisition, Construction and Improvement Services 4000 Facilities Acquisition, Construction and Improvement Services 845,679 Total Facilities Acquisition, Construction and Improvement Services 5100 Debt Service / Other Expenditures and Financing Uses 5100 Interfund Transfers - Out 5000 Budgetary Reserve 10,591,221	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	3,762,681 8,868,949 1,808,794 1,611,136 12,448,953 10,111,739 4,706,538
3200 Student Activities 3300 Community Services 315,386 Total Operation of Non-Instructional Services 4000 Facilities Acquisition, Construction and Improvement Services 4000 Facilities Acquisition, Construction and Improvement Services 4000 Facilities Acquisition, Construction and Improvement Services 845,679 Total Facilities Acquisition, Construction and Improvement Services 845,679 5000 Other Expenditures and Financing Uses 5100 Debt Service / Other Expenditures and Financing Uses 5200 Interfund Transfers - Out 5900 Budgetary Reserve 10,591,221	Total Support Services	49,998,263
3300 Community Services Total Operation of Non-Instructional Services 4000 Facilities Acquisition, Construction and Improvement Services 4000 Facilities Acquisition, Construction and Improvement Services 4000 Facilities Acquisition, Construction and Improvement Services Total Facilities Acquisition, Construction and Improvement Services 845,679 Total Facilities Acquisition, Construction and Improvement Services 5100 Other Expenditures and Financing Uses 5100 Debt Service / Other Expenditures and Financing Uses 5200 Interfund Transfers - Out 5900 Budgetary Reserve 400,000 Total Other Expenditures and Financing Uses 10,591,221	•	1 CEE 741
Total Operation of Non-Instructional Services4000 Facilities Acquisition, Construction and Improvement Services4000 Facilities Acquisition, Construction and Improvement Services845,679Total Facilities Acquisition, Construction and Improvement Services845,6795000 Other Expenditures and Financing Uses9,691,2215200 Interfund Transfers - Out500,0005900 Budgetary Reserve400,000Total Other Expenditures and Financing Uses10,591,221		
4000 Facilities Acquisition, Construction and Improvement Services Total Facilities Acquisition, Construction and Improvement Services 5000 Other Expenditures and Financing Uses 5100 Debt Service / Other Expenditures and Financing Uses 5200 Interfund Transfers - Out 5900 Budgetary Reserve 500,000 591,221 500 Other Expenditures and Financing Uses 500,000 5000 Budgetary Reserve 500,000 5000 Budgetary Reserve 500,000	Total Operation of Non-Instructional Services	·
Total Facilities Acquisition, Construction and Improvement Services845,6795000 Other Expenditures and Financing Uses5100 Debt Service / Other Expenditures and Financing Uses9,691,2215200 Interfund Transfers - Out500,0005900 Budgetary Reserve400,000Total Other Expenditures and Financing Uses10,591,221	4000 Facilities Acquisition, Construction and Improvement Services	
5000 Other Expenditures and Financing Uses9,691,2215100 Debt Service / Other Expenditures and Financing Uses9,691,2215200 Interfund Transfers - Out500,0005900 Budgetary Reserve400,000Total Other Expenditures and Financing Uses10,591,221	4000 Facilities Acquisition, Construction and Improvement Services	845,679
5100 Debt Service / Other Expenditures and Financing Uses 5200 Interfund Transfers - Out 5900 Budgetary Reserve Total Other Expenditures and Financing Uses 9,691,221 500,000 5000 Total Other Expenditures and Financing Uses	Total Facilities Acquisition, Construction and Improvement Services	845,679
Total Other Expenditures and Financing Uses 10,591,221	5100 Debt Service / Other Expenditures and Financing Uses 5200 Interfund Transfers - Out	500,000
Total Estimated Expenditures and Other Financing Uses 178,999,077	Total Other Expenditures and Financing Uses	·
	Total Estimated Expenditures and Other Financing Uses	178,999,077

100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits

3,970,216

2,413,646

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<u>iption</u>	<u>Amount</u>
Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	41,885,28
200 Personnel Services - Employee Benefits	23,614,27
300 Purchased Professional and Technical Services	970,52
400 Purchased Property Services	169,49
500 Other Purchased Services	2,538,50
600 Supplies	1,392,62
700 Property	1,329,64
800 Other Objects	6,00
Total Regular Programs - Elementary / Secondary	71,906,34
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,480,53
200 Personnel Services - Employee Benefits	6,192,36
300 Purchased Professional and Technical Services	12,382,55
400 Purchased Property Services	1,00
500 Other Purchased Services	4,585,80
600 Supplies	147,69
700 Property	31,00
Total Special Programs - Elementary / Secondary	33,820,94
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	2,416,52
200 Personnel Services - Employee Benefits	1,362,06
500 Other Purchased Services	4,771,27
600 Supplies	33,50
700 Property	1,00
Total Vocational Education	8,584,36
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	408,34
200 Personnel Services - Employee Benefits	260,74
300 Purchased Professional and Technical Services	178,25
400 Purchased Property Services	28,00
500 Other Purchased Services	355,90
600 Supplies	38,10
Total Other Instructional Programs - Elementary / Secondary	1,269,34
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	11,79
Total Nonpublic School Programs	11,79
al Instruction	115,592,78
Support Services	
2100 Support Services - Students	

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	163,770
500 Other Purchased Services	15,500
600 Supplies	12,000
Total Support Services - Students	6,575,132
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,989,590
200 Personnel Services - Employee Benefits	1,073,606
300 Purchased Professional and Technical Services	245,200
400 Purchased Property Services	32,300
500 Other Purchased Services	69,024
600 Supplies 700 Property	342,262 7,750
800 Other Objects	2,949
Total Support Services - Instructional Staff	3,762,681
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,664,738
200 Personnel Services - Employee Benefits	3,050,717
300 Purchased Professional and Technical Services	893,250
400 Purchased Property Services	6,138
500 Other Purchased Services	105,481
600 Supplies	88,655
700 Property 800 Other Objects	5,000
,	54,970 8 868 040
Total Support Services - Administration	8,868,949
2400 <u>Support Services - Pupil Health</u> 100 Personnel Services - Salaries	4 005 000
200 Personnel Services - Employee Benefits	1,025,029 578,040
300 Purchased Professional and Technical Services	192,275
500 Other Purchased Services	150
600 Supplies	13,300
Total Support Services - Pupil Health	1,808,794
2500 Support Services - Business	
100 Personnel Services - Salaries	803,445
200 Personnel Services - Employee Benefits	489,997
300 Purchased Professional and Technical Services	127,300
400 Purchased Property Services	35,519
500 Other Purchased Services	82,000
600 Supplies 700 Property	36,875
800 Other Objects	31,000 5,000
Total Support Services - Business	1,611,136
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,280,117
200 Personnel Services - Employee Benefits	2,616,112
300 Purchased Professional and Technical Services Page 14	708,196

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Description	Amount
400 Purchased Property Services	2,677,033
500 Other Purchased Services	428,800
600 Supplies	1,484,150
700 Property	221,560
800 Other Objects	32,985
Total Operation and Maintenance of Plant Services	12,448,953
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,558,371
200 Personnel Services - Employee Benefits	1,834,712
300 Purchased Professional and Technical Services	1,742,415
400 Purchased Property Services	6,316
500 Other Purchased Services	2,152,950
600 Supplies	782,675
700 Property	1,034,000
800 Other Objects	300
Total Student Transportation Services	10,111,739
2800 Support Services - Central	
100 Personnel Services - Salaries	1,194,622
200 Personnel Services - Employee Benefits	772,137
300 Purchased Professional and Technical Services	939,480
400 Purchased Property Services	1,207,278
500 Other Purchased Services	15,062
600 Supplies	492,159
700 Property	85,400
800 Other Objects	400
Total Support Services - Central	4,706,538
2900 Other Support Services	
500 Other Purchased Services	104,341
Total Other Support Services	104,341
Total Support Services	49,998,263
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,014,084
200 Personnel Services - Employee Benefits	374,302
300 Purchased Professional and Technical Services	102,830
400 Purchased Property Services	32,000
500 Other Purchased Services	7,100
600 Supplies	100,175
700 Property	1,300
800 Other Objects	23,950
Total Student Activities	1,655,741
3300 Community Services	
100 Personnel Services - Salaries	98,388
200 Personnel Services - Employee Benefits	38,007

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	171,490
500 Other Purchased Services	1,200
600 Supplies	5,601
700 Property	700
Total Community Services	315,386
Total Operation of Non-Instructional Services	1,971,127
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	613,479
600 Supplies	81,000
700 Property	121,200
Total Facilities Acquisition, Construction and Improvement Services	845,679
Total Facilities Acquisition, Construction and Improvement Services	845,679
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	5,708,299
900 Other Uses of Funds	3,982,922
Total Debt Service / Other Expenditures and Financing Uses	9,691,221
5200 Interfund Transfers - Out	
900 Other Uses of Funds	500,000
Total Interfund Transfers - Out	500,000
5900 Budgetary Reserve	
800 Other Objects	400,000
Total Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	10,591,221
TOTAL EXPENDITURES	178,999,077

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Cash and Short-Term Investments 06/30/2016 Estimate 06/30/2017 Projection

General Fund 41,603,603 40,500,000 Public Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund Capital Reserve Fund - § 690, §1850 Capital Reserve Fund - § 1431 8,503,350 158,350 Other Capital Projects Fund 17,294,336 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 Cash and Short-Term Investments** 67,401,289 40,658,350 06/30/2016 Estimate 06/30/2017 Projection **Long-Term Investments** 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

Other Agency Fund

Activity Fund

06/30/2017 Projection

06/30/2016 Estimate

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Permanent Fund

Long-Term Investments

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS 67,401,289 40,658,350

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Long-Term Indebtedness	06/30/2016 Estimate	<u>06/30/2017 Projection</u>
General Fund		
0510 Bonds Payable	133,515,000	130,325,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	5,300,000	5,250,000
0550 Authority Lease Obligations	2,295,593	1,533,593
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total General Fund	\$141,110,593	\$137,108,593
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 Long-Term 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 Long-Term Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0540 Panda Pandala		

- 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 Long-Term Liabilities

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - § 690, §1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

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<u>Long-Term Indebtedness</u> <u>06/30/2016 Estimate</u> <u>06/30/2017 Projection</u>

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

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<u>Long-Term Indebtedness</u> <u>06/30/2016 Estimate</u> <u>06/30/2017 Projection</u>

- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term 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 Long-Term 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 Long-Term 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 Long-Term 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 Long-Term Liabilities

Total Private Purpose Trust Fund

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<u>Long-Term Indebtedness</u> <u>06/30/2016 Estimate</u> <u>06/30/2017 Projection</u>

Investment Trust Fund

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

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

2016-2017 Final General Fund Budget (PDE-2028)

Schedule Of Indebtedness (DEBT)

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<u>Long-Term Indebtedness</u> <u>06/30/2016 Estimate</u> <u>06/30/2017 Projection</u>

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Permanent Fund

Total Long-Term Indebtedness \$141,110,593 \$137,108,593

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<u>06/30/2016 Estimate</u> <u>06/30/2017 Projection</u>

2,500,000

Short-Term Payables
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 \$2,500,000

TOTAL INDEBTEDNESS \$143,610,593 \$137,108,593

2016-2017 Final General Fund Budget (PDE-2028)

Fund Balance Summary (FBS)

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Account Description	Amounts
0810 Nonspendable Fund Balance	350,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	11,000,000
0840 Assigned Fund Balance	11,300,000
0850 Unassigned Fund Balance	5,847,636
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$28,147,636
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$28,897,636