

# PROPOSED FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/17/2016

  
 \_\_\_\_\_  
 President of the Board - Original Signature Required

5. 18 16  
 \_\_\_\_\_  
 Date

  
 \_\_\_\_\_  
 Secretary of the Board - Original Signature Required

5-18-16  
 \_\_\_\_\_  
 Date

  
 \_\_\_\_\_  
 Chief School Administrator - Original Signature Required

5-18-16  
 \_\_\_\_\_  
 Date

Anthony J Ryba  
 \_\_\_\_\_  
 Contact Person

(570)459-3111      Extn :3106  
 \_\_\_\_\_  
 Telephone      Extension

rybat@hasdk12.org  
 \_\_\_\_\_  
 Email Address

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Hazleton Area SD	<b>County :</b> Luzerne	<b>AUN Number :</b> 118403302
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> May 18, 2016
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**DUE DATE:**

**IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Hazleton Area SD	COUNTY : Luzerne	AUN : 118403302
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

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

Did you raise property taxes in SY 2016-2017 (compared to 2015-2016 )?      Yes       No

If yes, see information below, taken from the 2016-2017 General Fund Budget.

Total Budgeted Expenditures	\$146922893
Ending Unassigned Fund Balance	\$2399731
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.6%

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 <i>Craig J. Butten</i>	DATE 5/18/2016
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DUE DATE: AUGUST 15, 2016

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	386,721	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	8,444,482	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>8,444,482</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	57,595,366	
7000 Revenue from State Sources	72,763,216	
8000 Revenue from Federal Sources	10,304,560	
9000 Other Financing Sources	215,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>140,878,142</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>149,322,624</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	38,692,535
6112 Interim Real Estate Taxes	200,000
6113 Public Utility Realty Taxes	65,000
6114 Payments in Lieu of Current Taxes - State / Local	5,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	5,000,000
6150 Current Act 511 Taxes - Proportional Assessments	8,750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,000,000
6500 Earnings on Investments	125,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,057,331
6910 Rentals	50,000
6940 Tuition from Patrons	581,500
6980 Revenue from Community Services Activities	9,000
6990 Refunds and Other Miscellaneous Revenue	60,000

**REVENUE FROM LOCAL SOURCES 57,595,366**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	37,123,792
7160 Tuition for Orphans Subsidy	300,000
7220 Vocational Education	672,406
7250 Migratory Children	3,000
7260 Workforce Investment Act (WIA)	25,000
7271 Special Education funds for School-Aged Pupils	5,226,437
7272 Early Intervention	6,315,497
7292 Pre-K Counts	1,403,398
7310 Transportation (Pupil and Nonpublic/CS)	2,500,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,500,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	225,000
7340 State Property Tax Reduction Allocation	2,692,355
7505 Ready to Learn Block Grant	1,336,937
7810 State Share of Social Security and Medicare Taxes	2,525,514
7820 State Share of Retirement Contributions	9,913,880

**REVENUE FROM STATE SOURCES 72,763,216**

**REVENUE FROM FEDERAL SOURCES**

8512 IDEA, Part B	1,998,350
8513 IDEA, Section 619	210,554

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	4,744,204
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	756,179
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	642,801
8521 Vocational Education - Operating Expenditures	200,000
8660 Workforce Investment Act (WIA)	12,889
8732 ARRA - Qualified School Construction Bonds (QSCB)	464,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	243,233
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	380,139
8830 Medical Assistance Reimbursements (Access) - Early Intervention	652,211
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>10,304,560</b>
<b>OTHER FINANCING SOURCES</b>	
9350 Enterprise Fund Transfers	200,000
9400 Sale of or Compensation for Loss of Fixed Assets	15,000
<b>OTHER FINANCING SOURCES</b>	<b>215,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>140,878,142</b>

AUN: 118403302 Hazleton Area SD

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

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Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(1)</b>		
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>3</b>			
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$38,695,000</b>			
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$6,992,355</u></b>			
<b>Total Approx. Tax Revenue:</b>	<b>\$45,687,355</b>			
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$49,514,333</b>			

	<b>Carbon</b>	<b>Luzerne</b>	<b>Schuylkill</b>	<b>Total</b>
<b>2015-16 Data</b>				
a. Assessed Value	\$33,861,970	\$4,533,624,600	\$180,715,585	\$4,748,202,155
b. Real Estate Mills	28.0700	9.5420	33.8290	
<b>I. 2016-17 Data</b>				
c. 2014 STEB Market Value	\$69,594,692	\$3,410,606,358	\$458,033,557	\$3,938,234,607
d. Assessed Value	\$33,486,599	\$4,493,607,100	\$165,179,540	\$4,692,273,239
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0
<b>2015-16 Calculations</b>				
f. 2015-16 Tax Levy	\$950,505	\$43,259,846	\$6,113,428	\$50,323,779
(a * b)				
<b>2016-17 Calculations</b>				
g. Percent of Total Market Value	1.76715%	86.60242%	11.63043%	100.00000%
<b>II.</b>				
h. Rebalanced 2015-16 Tax Levy	\$889,297	\$43,581,610	\$5,852,872	\$50,323,779
(f Total * g)				
i. Base Mills Subject to Index	28.0700	9.6129	33.8290	
(h / a * 1000) if no reassessment				
(h / (d-e) * 1000) if reassessment				
<b>Calculation of Tax Rates and Levies Generated</b>				
j. Weighted Avg. Collection Percentage	91.00000%	91.00000%	91.00000%	91.00000%
k. Tax Levy Needed	\$874,993	\$42,880,611	\$5,758,730	\$49,514,334
(Approx. Tax Levy * g)				
<b>I. 2016-17 Real Estate Tax Rate</b>	<b>26.1290</b>	<b>9.5420</b>	<b>34.8630</b>	
(k / d * 1000)				
<b>III.</b>				
m. Tax Levy Generated by Mills	\$874,971	\$42,877,999	\$5,758,654	\$49,511,624
(l / 1000 * d)				
n. Tax Levy minus Tax Relief for Homestead Exclusions				\$42,519,269
(m - Amount of Tax Relief for Homestead Exclusions)				
o. Net Tax Revenue Generated By Mills				\$38,692,535
(n * Est. Pct. Collection)				

AUN: 118403302 Hazleton Area SD

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

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Act 1 Index (current): 3.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

3

Approx. Tax Revenue from RE Taxes:

\$38,695,000

Amount of Tax Relief for Homestead Exclusions

\$6,992,355

Total Approx. Tax Revenue:

\$45,687,355

Approx. Tax Levy for Tax Rate Calculation:

\$49,514,333

	Carbon	Luzerne	Schuylkill	Total
<b>Index Maximums</b>				
p. Maximum Mills Based On Index (i * (1 + Index))	29.0243	9.9397	34.9791	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$971,925	\$44,665,106	\$5,777,832	\$51,414,863
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$13,369	\$39,326	\$11,093	
Number of Homestead/Farmstead Properties	608	16692	2133	19433
Median Assessed Value of Homestead Properties				\$103,102



AUN: 118403302 Hazleton Area SD

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

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Act 1 Index (current): 3.4%

Calculation Method: Revenue  
 Number of Decimals For Tax Rate Calculation: 3  
 Approx. Tax Revenue from RE Taxes: \$38,695,000  
 Amount of Tax Relief for Homestead Exclusions: \$6,992,355  
 Total Approx. Tax Revenue: \$45,687,355  
 Approx. Tax Levy for Tax Rate Calculation: \$49,514,333

Section 672.1 Method Choice: (a)(1)

	Carbon	Luzerne	Schuylkill	Total	
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions		\$4,300,000	Lowering RE Tax Rate	\$0	\$4,300,000
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$2,692,355	Lowering RE Tax Rate	\$0	\$2,692,355
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$6,992,355</b>

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>
Carbon	33,486,599	26.1290	874,971			91.00000%	
Luzerne	4,493,607,100	9.5420	42,877,999			91.00000%	
Schuykill	165,179,540	34.8630	5,758,654			91.00000%	
<b>Totals:</b>	<b>4,692,273,239</b>		<b>49,511,624</b>	<b>- 6,992,355</b>	<b>= 42,519,269</b>	<b>X 91.00000%</b>	<b>= 38,692,535</b>

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00			0
6130 <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6131 Current Act 1 Earned Income Taxes	0.500%	0.000%	1,200,000,000	5,000,000
<b>Total Current Taxpayer Relief Taxes – Proportional Assessments</b>			<b>1,200,000,000</b>	<b>5,000,000</b>
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>	<b>0</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,200,000,000	7,500,000
6152 Current Act 511 Occupation Taxes	0.0000	0.0000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	960,000,000	1,250,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.0000	0.0000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.0000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0.0000	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>2,160,000,000</b>	<b>8,750,000</b>
<b>Total Act 511, Current Taxes</b>				<b>8,750,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>3,938,234,607 X</b>	<b>12</b>	<b>47,258,815</b>
		<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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
		2015-16 (Rebalanced)	2016-17	Percent Change in Rate			2015-16 (Rebalanced)	2016-17	
6111	<u>Current Real Estate Taxes</u>								
	Carbon	28.0700	26.1290	-6.90%	Yes	3.4%			
	Luzerne	9.6129	9.5420	-0.72%	Yes	3.4%			
	Schuylkill	33.8290	34.8630	3.06%	Yes	3.4%			
6120	Current Per Capita Taxes, Section 679					3.4%			
	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>								
6131	Current Act 1 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes					3.4%			
6142	Current Act 511 Occupation Taxes - Flat Rate					3.4%			
6143	Current Act 511 Local Services Taxes					3.4%			
6144	Current Act 511 Trailer Taxes					3.4%			
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.4%			
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.4%			
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.4%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%			
6152	Current Act 511 Occupation Taxes					3.4%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%			
6154	Current Act 511 Amusement Taxes					3.4%			
6155	Current Act 511 Business Privilege Taxes					3.4%			
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.4%			
6157	Current Act 511 Mercantile Taxes					3.4%			
6159	Current Act 511 Taxes, Other Proportional Assessments					3.4%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	64,964,270
1200 Special Programs - Elementary / Secondary	23,712,550
1300 Vocational Education	2,159,176
1400 Other Instructional Programs - Elementary / Secondary	550,168
1500 Nonpublic School Programs	56,664
1600 Adult Education Programs	360,481
1800 Pre-Kindergarten	1,403,398
<b>Total Instruction</b>	<b>93,206,707</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,337,093
2200 Support Services - Instructional Staff	1,514,763
2300 Support Services - Administration	7,390,371
2400 Support Services - Pupil Health	2,439,582
2500 Support Services - Business	1,669,223
2600 Operation and Maintenance of Plant Services	12,345,300
2700 Student Transportation Services	5,922,158
2800 Support Services - Central	2,902,738
2900 Other Support Services	175,000
<b>Total Support Services</b>	<b>37,696,228</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	524,602
3300 Community Services	688,171
<b>Total Operation of Non-Instructional Services</b>	<b>1,212,773</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	150,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>150,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	13,530,185
5200 Interfund Transfers - Out	1,127,000
<b>Total Other Expenditures and Financing Uses</b>	<b>14,657,185</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>146,922,893</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	37,647,959
200 Personnel Services - Employee Benefits	23,324,916
300 Purchased Professional and Technical Services	16,650
400 Purchased Property Services	92,700
500 Other Purchased Services	2,257,750
600 Supplies	1,333,825
700 Property	281,850
800 Other Objects	8,620
<b>Total Regular Programs - Elementary / Secondary</b>	<b>64,964,270</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	11,036,185
200 Personnel Services - Employee Benefits	7,243,775
300 Purchased Professional and Technical Services	3,221,100
400 Purchased Property Services	255,000
500 Other Purchased Services	1,110,000
600 Supplies	438,975
700 Property	64,500
800 Other Objects	343,015
<b>Total Special Programs - Elementary / Secondary</b>	<b>23,712,550</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	1,018,363
200 Personnel Services - Employee Benefits	679,013
400 Purchased Property Services	33,200
500 Other Purchased Services	49,500
600 Supplies	204,350
700 Property	170,250
800 Other Objects	4,500
<b>Total Vocational Education</b>	<b>2,159,176</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	292,096
200 Personnel Services - Employee Benefits	126,272
300 Purchased Professional and Technical Services	600
400 Purchased Property Services	21,600
500 Other Purchased Services	72,700
600 Supplies	36,250
800 Other Objects	650
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>550,168</b>
<b>1500 Nonpublic School Programs</b>	
100 Personnel Services - Salaries	15,580
200 Personnel Services - Employee Benefits	9,084
300 Purchased Professional and Technical Services	22,000
600 Supplies	10,000

<u>Description</u>	<u>Amount</u>
<b>Total Nonpublic School Programs</b>	<b>56,664</b>
<b>1600 <u>Adult Education Programs</u></b>	
100 Personnel Services - Salaries	177,203
200 Personnel Services - Employee Benefits	125,728
300 Purchased Professional and Technical Services	9,250
400 Purchased Property Services	5,900
500 Other Purchased Services	10,350
600 Supplies	15,450
700 Property	12,400
800 Other Objects	4,200
<b>Total Adult Education Programs</b>	<b>360,481</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	463,591
200 Personnel Services - Employee Benefits	288,607
400 Purchased Property Services	79,400
500 Other Purchased Services	600
600 Supplies	4,200
800 Other Objects	567,000
<b>Total Pre-Kindergarten</b>	<b>1,403,398</b>
<b>Total Instruction</b>	<b>93,206,707</b>
<b>2000 <u>Support Services</u></b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,996,969
200 Personnel Services - Employee Benefits	1,277,499
400 Purchased Property Services	2,440
500 Other Purchased Services	11,150
600 Supplies	48,435
800 Other Objects	600
<b>Total Support Services - Students</b>	<b>3,337,093</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	499,617
200 Personnel Services - Employee Benefits	389,896
300 Purchased Professional and Technical Services	472,000
400 Purchased Property Services	5,700
500 Other Purchased Services	4,850
600 Supplies	137,500
700 Property	1,600
800 Other Objects	3,600
<b>Total Support Services - Instructional Staff</b>	<b>1,514,763</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	4,059,004
200 Personnel Services - Employee Benefits	2,442,677
300 Purchased Professional and Technical Services	443,765
400 Purchased Property Services	22,600

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	341,950
600 Supplies	14,500
700 Property	18,550
800 Other Objects	47,325
<b>Total Support Services - Administration</b>	<b>7,390,371</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	1,390,349
200 Personnel Services - Employee Benefits	931,668
300 Purchased Professional and Technical Services	67,040
400 Purchased Property Services	3,450
500 Other Purchased Services	9,150
600 Supplies	37,925
<b>Total Support Services - Pupil Health</b>	<b>2,439,582</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	935,200
200 Personnel Services - Employee Benefits	545,423
300 Purchased Professional and Technical Services	11,500
400 Purchased Property Services	30,950
500 Other Purchased Services	48,400
600 Supplies	73,750
700 Property	6,000
800 Other Objects	18,000
<b>Total Support Services - Business</b>	<b>1,669,223</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	5,333,760
200 Personnel Services - Employee Benefits	3,258,732
300 Purchased Professional and Technical Services	29,550
400 Purchased Property Services	2,119,098
500 Other Purchased Services	431,355
600 Supplies	1,082,400
700 Property	78,501
800 Other Objects	11,904
<b>Total Operation and Maintenance of Plant Services</b>	<b>12,345,300</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	98,613
200 Personnel Services - Employee Benefits	75,324
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	8,000
500 Other Purchased Services	5,712,221
600 Supplies	21,000
<b>Total Student Transportation Services</b>	<b>5,922,158</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	583,314
200 Personnel Services - Employee Benefits	373,122
300 Purchased Professional and Technical Services	18,250

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	1,454,950
500 Other Purchased Services	74,000
600 Supplies	371,032
700 Property	10,000
800 Other Objects	18,070
<b>Total Support Services - Central</b>	<b>2,902,738</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	175,000
<b>Total Other Support Services</b>	<b>175,000</b>
<b>Total Support Services</b>	<b>37,696,228</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	240,000
200 Personnel Services - Employee Benefits	93,507
400 Purchased Property Services	3,950
500 Other Purchased Services	44,500
600 Supplies	30,000
800 Other Objects	112,645
<b>Total Student Activities</b>	<b>524,602</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	311,838
200 Personnel Services - Employee Benefits	277,583
300 Purchased Professional and Technical Services	62,000
500 Other Purchased Services	6,850
600 Supplies	27,900
800 Other Objects	2,000
<b>Total Community Services</b>	<b>688,171</b>
<b>Total Operation of Non-Instructional Services</b>	<b>1,212,773</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	100,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>150,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>150,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	7,610,813
900 Other Uses of Funds	5,919,372
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>13,530,185</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	1,127,000



<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	1,127,000
Total Other Expenditures and Financing Uses	14,657,185
<b>TOTAL EXPENDITURES</b>	<b>146,922,893</b>

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**Cash and Short-Term Investments**

	<b><u>06/30/2016 Estimate</u></b>	<b><u>06/30/2017 Projection</u></b>
General Fund	21,800,000	17,800,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	100,000	100,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	225,000	225,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>23,125,000</b>	<b>18,625,000</b>

**Long-Term Investments**

	<b><u>06/30/2016 Estimate</u></b>	<b><u>06/30/2017 Projection</u></b>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **23,125,000** **18,625,000**

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

<b>General Fund</b>		
0510 Bonds Payable	122,850,000	113,350,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	3,900,000	3,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,000,000	900,000
0599 Other Long-Term Liabilities		
<b>Total General Fund</b>	<b>127,750,000</b>	<b>117,750,000</b>

**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**

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		

**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

- 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

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

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**Long-Term Indebtedness****06/30/2016 Estimate****06/30/2017 Projection**

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**

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 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 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

**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

- 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**

127,750,000

117,750,000



**Short-Term Payables**

**06/30/2016 Estimate**

**06/30/2017 Projection**

General Fund	9,800,000	10,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
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		
<b>Total Short-Term Payables</b>	<b>9,800,000</b>	<b>9,800,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>137,550,000</b>	<b>127,750,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	386,721
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,399,731
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>2,786,452</b>
<b>5900 Budgetary Reserve</b>	
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>2,786,452</b>