

LEA Name: Bethlehem Area SD

Class: 2

AUN Number: 120481002

County: Northampton

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

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 2/9/2015

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

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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	2,077,334
3 Estimated Beginning Fund Balance - Unassigned	19,475,300
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	21,552,634
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	182,607,631
7000 Revenue from State Sources	57,443,962
8000 Revenue from Federal Sources	5,221,742
9000 Other Financing Sources	2,020,000
Total Estimated Revenues And Other Financing Sources	247,293,335
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 268,845,969

2015-2016 Preliminary General Fund Budget (PDE-2028)

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	153,391,173
6112	Interim Real Estate Taxes	809,075
6113	Public Utility Realty Tax	190,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	245,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	217,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	524,500
6150	Current Act 511 Taxes - Proportional Assessments	18,563,550
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	4,986,000
6500	Earnings on Investments	65,040
6700	Revenues from District Activities	236,500
6800	Revenue from Intermediary Sources / Pass-Through Funds	1,742,665
6910	Rentals	285,750
6920	Contributions/Donations/Grants From Private Sources	403,978
6940	Tuition from Patrons	179,000
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	3,000
6980	Revenue From Community Service Activities	2,000
6990	Refunds and Other Miscellaneous Revenue	763,400
	REVENUE FROM LOCAL SOURCES	182,607,631

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	27,803,331
7160	Tuition for Orphans and Children Placed in Private Homes	225,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7240	Driver Education - Student	0
7250	Migratory Children	1,000
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	6,584,843
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	597,360
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	2,300,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,847,430
7330	Health Services (Medical, Dental, Nurse, Act 25)	350,000
7340	State Property Tax Reduction Allocation	0
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	665,439
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	1,117,454
7810	State Share of Social Security and Medicare Taxes	3,730,226
7820	State Share of Retirement Contributions	12,221,879
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	57,443,962

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	50,000
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. Achvmnt. of the Disadvantaged	3,743,789
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	686,456
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	256,916
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	164,581
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)	250,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	70,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	REVENUE FROM FEDERAL SOURCES	5,221,742

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<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	20,000
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	2,000,000
	OTHER FINANCING SOURCES	2,020,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		247,293,335

Act 1 Index (current): 2.3%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$153,400,248		
Amount of Tax Relief for Homestead Exclusions +	\$0		
Total Approx. Tax Revenue:	\$153,400,248		
Approx. Tax Levy for Tax Rate Calculation:	\$165,697,791		

	Lehigh	Northampton	Total
2014-15 Data			
a. Assessed Value	\$1,631,627,500	\$2,482,263,900	\$4,113,891,400
b. Real Estate Mills	15.7700	50.9900	
I. 2015-16 Data			
c. 2013 STEB Market Value	\$1,402,740,250	\$6,894,335,556	\$8,297,075,806
d. Assessed Value	\$1,631,923,000	\$2,487,069,900	\$4,118,992,900
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2014-15 Calculations			
f. 2014-15 Tax Levy (a * b)	\$25,730,766	\$126,570,636	\$152,301,402
2015-16 Calculations			
II. g. Percent of Total Market Value	16.90644%	83.09356%	100.00000%
h. Rebalanced 2014-15 Tax Levy (f Total * g)	\$25,748,745	\$126,552,657	\$152,301,402
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	15.7810	50.9900	
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.57834%	92.57833%	92.57833%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$28,013,598	\$137,684,193	\$165,697,791
III. I. 2015-16 Real Estate Tax Rate (k / d * 1000)	17.1600	55.3600	
m. Tax Levy Generated by Mills (I / 1000 * d)	\$28,003,799	\$137,684,190	\$165,687,989
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$165,687,989
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$153,391,173

Act 1 Index (current): 2.3%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$153,400,248
Amount of Tax Relief for Homestead Exclusions +	\$0
Total Approx. Tax Revenue:	\$153,400,248
Approx. Tax Levy for Tax Rate Calculation:	\$165,697,791

Section 672.1 Method Choice: (a)(1)

	Lehigh	Northampton	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	16.1439	52.1627	
q. Mills In Excess of Index if (l > p), (l - p)	1.0161	3.1973	4.2134
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$26,345,602	\$129,732,281	\$156,077,883
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$1,658,197	\$7,951,909	\$9,610,106
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$1,535,131	\$7,361,745	\$8,896,876

Information Related to Property Tax Relief			
Assessed Value Exclusion per Homestead	\$0	\$0	
Number of Homestead/Farmstead Properties	0	0	0
V. Median Assessed Value of Homestead Properties			\$0

Act 1 Index (current): 2.3%

Calculation Method: Revenue
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$153,400,248
 Amount of Tax Relief for Homestead Exclusions + \$0
 Total Approx. Tax Revenue: \$153,400,248
 Approx. Tax Levy for Tax Rate Calculation: \$165,697,791

Section 672.1 Method Choice: (a)(1)

Lehigh

Northampton

Total

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

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LOCAL EDUCATION AGENCY TAX DATA (TAXD)

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

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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			
Lehigh	1,631,923,000	17.1600	28,003,799			92.57834%				
Northampton	2,487,069,900	55.3600	137,684,190			92.57833%				
	0		0			0.00000%				
	0		0			0.00000%				
Totals:	4,118,992,900		165,687,988	-	0	=	165,687,989	92.57833%	=	153,391,173

	Rate	Estimated Revenue
6120 <u>Per Capita Taxes, Section 679</u>	5.00	217,000

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	217,000	217,000
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$10.00	\$0.00	307,500	307,500
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			524,500	524,500

6150 Current Act 511 Taxes - Proportional Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Earned Income Taxes, Act 511	1.00%	0.00%	13,703,550	13,703,550
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	2,000,000	2,000,000
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	1.5	0	2,860,000	2,860,000
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			18,563,550	18,563,550

Total Act 511, Current Taxes

Act 511 Tax Limit	---	8,297,075,806	X	12	99,564,910
		Market Value		Mills	(511 Limit)

ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	108,753,158	
1200	Special Programs - Elementary/Secondary	29,591,865	
1300	Vocational Education	11,344,560	
1400	Other Instructional Programs - Elementary/Secondary	1,830,582	
1500	Nonpublic School Programs	29,458	
1600	Adult Education Programs	0	
1700	Higher Education Programs	2,455,338	
1800	Pre-Kindergarten	665,415	
	Total 1000 Instruction	154,670,376	
2000	Support Services		
2100	Support Services - Pupil Personnel	9,126,667	
2200	Support Services - Instructional Staff	7,357,874	
2300	Support Services - Administration	11,160,664	
2400	Support Services - Pupil Health	2,352,874	
2500	Support Services - Business	1,849,619	
2600	Operation & Maintenance of Plant Services	19,221,538	
2700	Student Transportation Services	7,204,057	
2800	Support Services - Central	4,426,388	
2900	Other Support Services	102,548	
	Total 2000 Support Services	62,802,229	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	2,554,452	
3300	Community Services	342,896	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	2,897,348	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	0	
	Total 4000 Facilities Acquisition, Construction and Improvement	0	
	Total Estimated Expenditures		220,369,953
5000	Other Expenditures and Financing Uses		
5100	Debt Service	23,723,382	
5200	Interfund Transfers - Out	200,000	
5300	Transfers Involving Component Units	0	
5500	Special and Extraordinary Items	0	
5900	Budgetary Reserve	3,000,000	
	Total Other Financing Uses		26,923,382
	Total Estimated Expenditures and Other Financing Uses		247,293,335
	Appropriation of Prior Year Fund Balance		2,000,000
	Total Appropriations		249,293,335
	Ending Committed, Assigned and Unassigned Fund Balance		21,552,634

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	52,465,086
200	Personnel Services-Employee Benefits	32,601,890
300	Purchased Professional & Technical Services	2,216,174
400	Purchased Property Services	288,794
500	Other Purchased Services	17,724,827
600	Supplies	2,308,850
700	Property	1,126,564
800	Other Objects	20,973
	Total Regular Programs - Elementary/Secondary	108,753,158
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	11,314,179
200	Personnel Services-Employee Benefits	7,474,778
300	Purchased Professional & Technical Services	6,619,964
400	Purchased Property Services	15,560
500	Other Purchased Services	4,027,778
600	Supplies	105,606
700	Property	16,000
800	Other Objects	18,000
	Total Special Programs - Elementary/Secondary	29,591,865
1300	Vocational Education	
100	Personnel Services-Salaries	2,625,040
200	Personnel Services-Employee Benefits	1,521,260
300	Purchased Professional & Technical Services	41,296
400	Purchased Property Services	8,460
500	Other Purchased Services	7,088,689
600	Supplies	58,565
700	Property	1,250
800	Other Objects	0
	Total Vocational Education	11,344,560
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	323,060
200	Personnel Services-Employee Benefits	108,193
300	Purchased Professional & Technical Services	881,329
400	Purchased Property Services	0
500	Other Purchased Services	516,500
600	Supplies	1,500
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	1,830,582

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	21,915
200	Personnel Services-Employee Benefits	7,543
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	29,458
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	2,455,338
600	Supplies	0
	Total Higher Education Programs	2,455,338
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	378,126
200	Personnel Services-Employee Benefits	278,242
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	9,047
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	665,415
Total Instruction		154,670,376

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	5,472,924
200	Personnel Services-Employee Benefits	3,205,922
300	Purchased Professional & Technical Services	308,686
400	Purchased Property Services	16,520
500	Other Purchased Services	20,493
600	Supplies	93,142
700	Property	420
800	Other Objects	8,560
	Total Support Services - Pupil Personnel	9,126,667
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	3,934,131
200	Personnel Services-Employee Benefits	2,244,998
300	Purchased Professional & Technical Services	544,156
400	Purchased Property Services	36,500
500	Other Purchased Services	39,123
600	Supplies	470,027
700	Property	68,100
800	Other Objects	20,839
	Total Support Services - Instructional Staff	7,357,874
2300	Support Services - Administration	
100	Personnel Services-Salaries	6,033,538
200	Personnel Services-Employee Benefits	3,386,589
300	Purchased Professional & Technical Services	1,276,050
400	Purchased Property Services	150,125
500	Other Purchased Services	179,894
600	Supplies	41,970
700	Property	22,600
800	Other Objects	69,898
	Total Support Services - Administration	11,160,664
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	1,324,995
200	Personnel Services-Employee Benefits	954,874
300	Purchased Professional & Technical Services	17,850
400	Purchased Property Services	3,880
500	Other Purchased Services	10,850
600	Supplies	31,125
700	Property	9,300
800	Other Objects	0
	Total Support Services - Pupil Health	2,352,874

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	835,280
200	Personnel Services-Employee Benefits	525,367
300	Purchased Professional & Technical Services	39,102
400	Purchased Property Services	315,990
500	Other Purchased Services	84,700
600	Supplies	20,800
700	Property	6,000
800	Other Objects	22,380
	Total Support Services - Business	1,849,619
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	6,862,518
200	Personnel Services-Employee Benefits	4,788,766
300	Purchased Professional & Technical Services	524,533
400	Purchased Property Services	4,336,237
500	Other Purchased Services	674,497
600	Supplies	1,785,437
700	Property	241,550
800	Other Objects	8,000
	Total Operation & Maintenance of Plant Services	19,221,538
2700	Student Transportation Services	
100	Personnel Services-Salaries	3,122,736
200	Personnel Services-Employee Benefits	2,229,042
300	Purchased Professional & Technical Services	67,500
400	Purchased Property Services	69,490
500	Other Purchased Services	939,254
600	Supplies	776,035
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	7,204,057
2800	Support Services - Central	
100	Personnel Services-Salaries	1,510,205
200	Personnel Services-Employee Benefits	1,401,569
300	Purchased Professional & Technical Services	147,867
400	Purchased Property Services	205,530
500	Other Purchased Services	362,215
600	Supplies	171,900
700	Property	625,322
800	Other Objects	1,780
	Total Support Services - Central	4,426,388

<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	102,548
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	102,548
Total Support Services		62,802,229
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	1,432,357
200	Personnel Services-Employee Benefits	556,492
300	Purchased Professional & Technical Services	159,963
400	Purchased Property Services	44,560
500	Other Purchased Services	117,155
600	Supplies	223,640
700	Property	0
800	Other Objects	20,285
	Total Student Activities	2,554,452

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	1,500
200	Personnel Services-Employee Benefits	502
300	Purchased Professional & Technical Services	76,938
400	Purchased Property Services	0
500	Other Purchased Services	230,000
600	Supplies	33,956
700	Property	0
800	Other Objects	0
	Total Community Services	342,896
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	2,897,348
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	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	Total Facilities Acquisition, Construction and Improvement Services	0
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	Debt Service	
800	Other Objects	11,493,399
900	Other Uses of Funds	12,229,983
	Total Debt Service	23,723,382
5200	Interfund Transfers - Out	
900	Other Uses of Funds	200,000
	Total Interfund Transfers - Out	200,000

<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	3,000,000
	Total Budgetary Reserve	3,000,000
	Total Other Expenditures and Financing Uses	26,923,382
TOTAL EXPENDITURES		247,293,335

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	39,000,000	36,500,000
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	1,000,000	500,000
Capital Projects Fund – Other	25,500	5,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	750,000	750,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	6,000,000	4,000,000
Agency Fund	600,000	600,000
Total Cash and Short-Term Investments	47,375,500	42,355,000
<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	47,375,500	42,355,000

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	1,007,770	581,830
Other Long-Term Liabilities	0	0
Bonds Payable	258,810,000	247,760,000
Lease-Purchase Obligations	661,481	128,451
Accumulated Compensated Absences	5,975,000	6,100,000
Authority Lease Obligations	4,024,828	3,392,014
TOTAL LONG-TERM INDEBTEDNESS	270,479,079	257,962,295
<u>SHORT-TERM PAYABLES</u>		
General Fund	1,500,000	1,500,000
Other Funds	100,000	100,000
TOTAL SHORT-TERM PAYABLES	1,600,000	1,600,000
TOTAL INDEBTEDNESS	<u>272,079,079</u>	<u>259,562,295</u>

2015-2016 Preliminary General Fund Budget (PDE-2028)

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Fund Balance Summary (FBS)

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Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: The School Board supports the commitment of funds for future capital improvements and construction of a new middle school to be transferred to the capital reserve fund if available.</i>	2,000,000
0840	Estimated Ending Assigned Fund Balance <i>Explanation: Fund balance may be assigned for stabilization of future PSERS funding rate increases as well as future ACA cost increases.</i>	2,000,000
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Unassigned fund balance is maintained for sound fiscal management and cashflow purposes.</i>	17,552,634
Total Ending Fund Balance - Committed, Assigned, and Unassigned		21,552,634
5900	Budgetary Reserve <i>Explanation: Budgetary Reserve is held for unanticipated expenditures and grant awards that arise during the fiscal year.</i>	3,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		24,552,634
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation <i>Explanation: This amount is restricted for inventory and restricted grants.</i>		801,865