

BRANDYWINE HEIGHTS AREA SCHOOL DISTRICT
Final Budget 2015-2016
June 1, 2015

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**BRANDYWINE HEIGHTS AREA SCHOOL DISTRICT
BUDGET TO ESTIMATE COMPARATIVE STATEMENT
OF
REVENUE, EXPENDITURE AND FUND BALANCE AT JUNE 30, 2016
BY OBJECT ACCOUNT**

	Actual 2013-14	Budget 2014-15	Estimate 2014-15	Prelim Budget 2-11-15 2015-16	Changes	Proposed		Final Budget 6-1-15 2015-16	Budget 15-16 less Budget 14-15	bud v est	bud v bud
						Final Budget 4-20-15 2015-16	Changes				
CURRENT REVENUE											
LOCAL	20,625,941	20,588,660	20,606,927	21,963,467	(1,211,013)	20,752,454	(786)	20,751,668	163,008	0.70%	0.79%
STATE	8,385,417	8,784,591	8,571,777	8,237,976	893,760	9,131,736	786	9,132,522	347,931	6.54%	3.96%
FEDERAL	352,683	418,358	410,203	409,000	0	409,000		409,000	(9,358)	-0.29%	-2.24%
OTHER	1,122	2,000	2,000	2,000	0	2,000		2,000	0	0.00%	0.00%
TOTAL REVENUE	29,365,163	29,793,609	29,690,907	30,612,443	(317,263)	30,295,190	0	30,295,190	601,681	2.38%	1.68%
CURRENT EXPENDITURES											
SALARIES	12,210,441	12,636,995	12,277,958	12,674,046	(157,419)	12,516,627		12,516,627	(120,368)	1.94%	-0.95%
BENEFITS	5,343,745	6,163,666	5,929,954	6,735,165	(60,132)	6,675,033		6,675,033	511,347	12.56%	8.30%
CONTRACT TECHNICAL	1,489,806	1,625,230	1,538,378	1,650,223		1,650,223	(100,450)	1,649,773	(75,457)	0.74%	-4.64%
CONTRACT PROPERTY	808,022	1,003,153	953,581	1,046,146	(13,000)	1,033,146		1,033,146	29,993	8.34%	2.99%
OTHER CONTRACTS	3,122,958	3,271,322	3,111,615	3,276,206	(13,352)	3,262,854	1,200	3,264,054	(7,268)	4.90%	-0.22%
SUPPLIES	1,144,020	1,332,813	1,340,544	1,342,014	(8,650)	1,333,364	99,310	1,432,674	99,861	6.87%	7.49%
EQUIPMENT	436,931	308,063	434,913	368,250	(62,700)	305,550		305,550	(2,513)	-29.74%	-0.82%
RESERVE GENERAL	0	200,000	0	200,000		200,000		200,000	0	0.00%	0.00%
DUES, INTEREST, RESERVE	959,236	852,347	839,717	805,393	(2,000)	803,393	(60)	803,333	(49,014)	-4.33%	-5.75%
FINANCING USES	2,620,000	2,600,000	2,600,000	2,715,000		2,715,000		2,715,000	115,000	4.42%	4.42%
TOTAL EXPENDITURES	28,135,169	29,993,609	29,026,660	30,812,443	(317,263)	30,495,190	0	30,495,190	601,681	5.06%	1.67%
REVENUE LESS EXPENDITURES	1,230,004	(200,000)	664,247	(200,000)		(200,000)		(200,000)			
BEGINNING FUND BALANCE	7,102,334	7,666,212	8,332,338	8,896,585		8,896,585		8,896,585			
DESIGNATED FUND BALANCE	4,810,000	5,762,000	5,662,000	6,817,000		7,066,000		7,066,000			
UNDESIGNATED FUND BALANCE	3,622,338	1,704,212	3,334,685	1,879,685		1,630,685		1,630,685			
	12.5%	5.7%	11.5%	6.1%		5.3%		6.3%			

Assigned/Committed Fund Balance	2014-15		2015-16		2015-16 Final
	Estimate	Preliminary	Proposed	Final	
Committed					
Medical Insurance Start-up	\$ 200,000	\$ -	\$ -	\$ -	
PSERS Employer Rate Increases	\$ 2,112,000	\$ 1,733,000	\$ 3,156,000	\$ 3,156,000	Projected increases for PSERS rate projections
Total Committed Fund Balance	\$ 2,312,000	\$ 1,733,000	\$ 3,156,000	\$ 3,156,000	

Assigned					
Deferred Maintenance Projects	\$ 3,000,000	\$ 2,985,000	\$ 3,000,000	\$ 3,000,000	Maintenance projects 2016/17 thru 2023/24
Technology Plan	\$ 200,000	\$ 257,000	\$ 257,000	\$ 257,000	Equipment/Instructional IT Budget
Potential Litigation/Arbitration	\$ 50,000	\$ 50,000	\$ 100,000	\$ 100,000	Amount reserved for insurance deductibles and settlement costs
State-mandated Healthcare Bene	\$ -	\$ 1,592,000	\$ 53,000	\$ 53,000	1 year of 6/30/14 actuarial accrued liability
Early Education Start-up	\$ -	\$ -	\$ 225,000	\$ 225,000	Estimated cost to start a pre-school program
Innovative Programs Initiative	\$ -	\$ -	\$ 75,000	\$ 75,000	Estimated cost to implement hybrid learning model
Amount Needed to Balance Budget	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	Budgeted excess expenditures over revenue
Total Assigned Fund Balance	\$ 3,250,000	\$ 5,084,000	\$ 3,910,000	\$ 3,910,000	
Total Fund Balance Designation	\$ 5,562,000	\$ 6,817,000	\$ 7,066,000	\$ 7,066,000	

**BRANDYWINE HEIGHTS AREA SCHOOL DISTRICT
BUDGET TO ESTIMATE COMPARATIVE STATEMENT
OF
REVENUE, EXPENDITURES AND FUND BALANCE AT JUNE 30, 2016
BY FUNCTION**

	Actual	Budget	Estimate	Prelim Budget	Proposed		Final Budget	Budget 15-16	bud v est	bud v bud	
	2013-14	2014-15	2014-15	2015-16	Changes	Final Budget	6-1-15	less			
CURRENT REVENUE											
LOCAL	20,625,941	20,588,660	20,606,927	21,963,467	(1,211,013)	20,752,454	(786)	20,751,668	163,008	0.70%	0.79%
STATE	8,385,417	8,784,591	8,571,777	8,237,976	893,760	9,131,736	0	9,132,622	347,931	6.54%	3.96%
FEDERAL	352,683	418,358	410,203	409,000	0	409,000	0	409,000	(9,358)	-0.29%	-2.24%
OTHER	1,122	2,000	2,000	2,000	0	2,000	0	2,000	0	0.00%	0.00%
TOTAL REVENUE	29,365,163	29,793,609	29,590,907	30,612,443	(317,263)	30,295,190	(786)	30,295,190	601,581	2.36%	1.68%
CURRENT EXPENDITURES											
REG. INSTRUCTION	11,003,191	11,769,584	11,477,393	12,177,975	(130,643)	12,047,332		12,047,332	277,748	4.97%	2.36%
SPECIAL EDUCATION	4,035,467	4,274,963	4,204,608	4,323,044	(60,642)	4,262,402		4,262,402	(12,661)	1.37%	-0.29%
VOCATIONAL EDUCATION	692,155	697,000	695,000	710,000	(10,352)	699,648		699,648	2,648	0.67%	0.38%
OTHER INSTRUCTION	10,810	31,624	26,984	30,527	(1,501)	29,026		29,026	(2,598)	7.57%	-8.22%
STUDENT SUPPORT SERVICES	912,006	887,075	966,010	909,361	540	909,901	114,862	1,024,763	137,688	6.08%	15.52%
INST. STAFF SUPPORT SERVICES	1,047,123	1,214,068	1,078,872	1,320,120	(20,457)	1,299,663	(130,900)	1,168,763	(45,303)	8.33%	-3.73%
ADMIN. SUPPORT SERVICES	1,303,127	1,452,870	1,312,553	1,465,863	22,846	1,488,709	(57,186)	1,431,523	(21,347)	9.06%	-1.47%
STUDENT HEALTH SERVICES	378,230	395,589	383,945	408,764	(41,718)	367,046		367,046	(28,543)	-4.40%	-7.22%
BUSINESS SERVICES	474,005	507,269	470,186	531,465	4,519	535,984	(43,738)	492,246	(15,023)	4.69%	-2.96%
OPERATIONS & MAINTENANCE	2,213,674	2,345,650	2,255,976	2,477,994	(57,688)	2,420,306	(9,050)	2,411,256	65,606	6.88%	2.80%
STUDENT TRANSPORTATION	1,395,588	1,561,570	1,357,589	1,483,973	(7,794)	1,476,179	(12,657)	1,463,522	(98,048)	7.80%	-6.28%
CENTRAL SUPPORT SERVICES	289,547	337,818	454,739	359,968		359,968	140,669	500,637	162,819	10.09%	48.20%
BCIU SUPPORT	22,959	23,000	22,887	23,368		23,368		23,368	368	2.10%	1.60%
STUDENT ATHLETICS & BAND	545,688	656,331	619,460	633,589	1,637	635,226	(2,000)	633,226	(23,105)	2.22%	-3.52%
COMMUNITY SERVICE	321	500	518	500		500		500	0	-3.47%	0.00%
FACILITIES IMPROVEMENT	289,682	238,000	302,940	291,000	(16,000)	275,000		275,000	37,000	-9.22%	15.55%
DEBT SERVICE	3,505,075	3,400,000	3,396,300	3,464,232		3,464,232		3,464,232	64,232	2.00%	1.89%
REFUND PRIOR YRS RECEIPTS	16,511	700	700	700		700		700	0	0.00%	0.00%
FOOD SERVICE FUND TRANSFER	0	0	0	0		0		0	0		
GENERAL BUDGET RESERVE	0	200,000	0	200,000		200,000		200,000	0		0.00%
TOTAL EXPENDITURES	28,136,159	29,993,609	29,028,660	30,812,443	(317,263)	30,495,190	0	30,495,190	601,581	5.06%	1.67%
REVENUE LESS EXPENDITURES	1,230,004	(200,000)	664,247	(200,000)		(200,000)		(200,000)			
BEGINNING FUND BALANCE	7,102,334	7,666,212	8,332,338	8,896,685		8,896,685		8,896,685			
DESIGNATED FUND BALANCE	4,810,000	5,762,000	5,562,000	6,817,000		7,066,000		7,066,000			
UNRESERVED FUND BALANCE	3,522,338	1,704,212	3,334,565	1,879,585		1,630,685		1,630,685			
	12.5%	5.7%	11.5%	6.1%		5.3%		5.3%			
Assigned/Committed Fund Balance											
Committed											
Medical Insurance Start-up	\$ 200,000	\$ -	\$ -	\$ -		\$ -		\$ -			
PSERS Employer Rate Increases	\$ 2,112,000	\$ 1,733,000	\$ 3,156,000	\$ 3,156,000		\$ 3,156,000		\$ 3,156,000			
Total Committed Fund Balance	\$ 2,312,000	\$ 1,733,000	\$ 3,156,000	\$ 3,156,000							
Assigned											
Deferred Maintenance Projects	\$ 3,000,000	\$ 2,985,000	\$ 3,000,000	\$ 3,000,000		\$ 3,000,000		\$ 3,000,000			
Technology Plan	\$ 200,000	\$ 257,000	\$ 257,000	\$ 257,000		\$ 257,000		\$ 257,000			
Potential Litigation/Arbitration	\$ 50,000	\$ 50,000	\$ 100,000	\$ 100,000		\$ 100,000		\$ 100,000			
State-mandated Healthcare Bene	\$ -	\$ 1,592,000	\$ 63,000	\$ 63,000		\$ 63,000		\$ 63,000			
Early Education Start-up	\$ -	\$ -	\$ 225,000	\$ 225,000		\$ 225,000		\$ 225,000			
Innovative Programs Initiative	\$ -	\$ -	\$ 75,000	\$ 75,000		\$ 75,000		\$ 75,000			
Amount Needed to Balance Budget	\$ -	\$ 200,000	\$ 200,000	\$ 200,000		\$ 200,000		\$ 200,000			
Total Assigned Fund Balance	\$ 3,250,000	\$ 5,084,000	\$ 3,910,000	\$ 3,910,000							
Total Fund Balance Designation	\$ 5,562,000	\$ 6,817,000	\$ 7,066,000	\$ 7,066,000							

CURRENT REVENUE	Actual 2013-14	Budget 2014-15	Estimate 2014-15	Prelim 2015-16	Changes	Proposed Final 2015-16	Changes	Final Budget 2015-16	Budget vs Budget
LOCAL (6000)									
Current Real Estate Tax	17,532,630.13	17,629,117	17,520,239	18,856,415	(1,220,466)	17,635,949	(786)	17,635,163	0.03%
Interim RE tax	29,078.97	50,000	33,850	50,000	(12,000)	38,000		38,000	-24.00%
Public Utility Realty Tax	23,875.59	25,174	24,328	23,875	453	24,328		24,328	-3.36%
Payments in Lieu of Taxes	168.72	169	169	169		169		169	0.00%
Per Capita 679	35,052.20	36,000	34,892	36,000		36,000		36,000	0.00%
		0				0		0	
Per Capita 511	35,052.20	36,000	34,892	36,000		36,000		36,000	0.00%
LST 511	16,129.44	16,200	16,126	16,200		16,200		16,200	0.00%
Sub Total 511 Per Capita Taxes	51,181.64	52,200	51,018	52,200	0	52,200	0	52,200	0.00%
Earned Income Tax	1,568,508.93	1,491,000	1,599,879	1,600,000	16,000	1,616,000		1,616,000	8.38%
Real Estate Transfer Tax	139,850.36	106,000	140,000	130,000		130,000		130,000	22.64%
Subtotal 511 Proportional Taxes	1,708,359.29	1,597,000	1,739,879	1,730,000	16,000	1,746,000	0	1,746,000	9.33%
Delinquent Real Estate	723,937.89	718,000	714,000	722,000		722,000		722,000	0.56%
Delinquent Per Capita 679	2,942.60	2,500	2,500	2,500		2,500		2,500	0.00%
Delinquent Per Capita 511	2,942.60	2,500	2,500	2,500		2,500		2,500	0.00%
Subtotal Delinquent Taxes	729,823.09	723,000	719,000	727,000	0	727,000	0	727,000	0.55%
Interest	46,784.15	50,000	50,000	50,000		50,000		50,000	0.00%
Gate Receipts	27,177.02	32,000	27,000	30,000	(2,000)	28,000		28,000	-12.50%
Activity Fee/Student Fee	49,143.90	55,000	58,591	57,000	2,000	59,000		59,000	7.27%
Other Student Income	955.00	2,000	650	1,000		1,000		1,000	-50.00%
Subtotal Activity Receipts	77,275.92	89,000	86,241	88,000	0	88,000	0	88,000	-1.12%
State Rev thru Other PA Schools	0.00	0	0	0		0		0	
Fed IDEA thru Other PA Schools	782.00	0	503	0		0		0	
Fed IDEA thru BCIU	254,595.00	242,000	263,808	263,808		263,808		263,808	9.01%
ARRA - RTTT thru BCIU	7,239.84	0	0	0		0		0	
subtotal pass thru	262,616.84	242,000	264,311	263,808	0	263,808	0	263,808	9.01%
Rentals	40,430.87	52,000	45,000	45,000	1,800	46,800		46,800	-10.00%
Donations	9,462.47	5,000	5,000	5,000	2,200	7,200		7,200	44.00%
Summer School Tuition	6,250.00	10,000	8,000	8,000		8,000		8,000	-20.00%
Tuition Regular Day	0.00	0	0	0		0		0	
Misc Expense/Refund Prior Yrs	72,950.81	28,000	25,000	28,000	1,000	29,000		29,000	3.57%
Subtotal Other Receipts	129,094.15	95,000	83,000	86,000	5,000	91,000	0	91,000	-4.21%
Total Local	20,625,940.69	20,588,660	20,606,927	21,963,467	(1,211,013)	20,752,454	(786)	20,751,668	0.79%
% of Total Budget	70.24%	69.10%	69.64%	71.75%		68.50%		68.50%	

CURRENT REVENUE	Actual 2013-14	Budget 2014-15	Estimate 2014-15	Prelim 2015-16	Changes	Proposed Final 2015-16	Changes	Final Budget 2015-16	Budget vs Budget
STATE (7000)									
Basic Ed Subsidy	3,933,091.37	3,932,975	3,932,976	3,932,976	279,327	4,212,303		4,212,303	7.10%
Tuition Reim for Court Placed	0.00	25,000	10,000	25,000		25,000		25,000	0.00%
Special Education Subsidy	992,682.56	993,000	1,016,977	1,016,977	57,197	1,074,174		1,074,174	8.17%
Transportation Subsidy	693,585.73	800,000	591,188	700,000	(50,000)	650,000		650,000	-18.75%
Rentals - Debt Service	425,489.71	288,697	289,326	294,234		294,234		294,234	1.92%
Health Services	29,616.94	30,000	28,625	29,700		29,700		29,700	-1.00%
Property Tax Rebate	788,797.70	787,573	787,573	0	788,000	788,000	786	788,786	0.15%
Accountability Block Grant	86,743.00	86,743	0	0		0		0	-100.00%
Ready to Learn	0.00	0	163,502	163,502	(163,502)	0		0	
Other State Revenue	0.00	0	0	0		0		0	
State Share Social Security	435,263.65	482,177	469,661	481,650	(2,760)	478,890		478,890	-0.68%
State Share Retire	1,000,146.23	1,358,426	1,281,949	1,593,937	(14,502)	1,579,435		1,579,435	16.27%
Total State	8,385,416.89	8,784,591	8,571,777	8,237,976	893,760	9,131,736	786	9,132,522	3.96%
% of Total Budget	28.56%	29.48%	28.97%	26.91%		30.14%		30.15%	
FEDERAL (8000)									
Title 1	177,937.00	200,990	200,990	200,000		200,000		200,000	-0.49%
Title 2	67,868.00	64,500	68,213	68,000		68,000		68,000	5.43%
ACCESS	104,453.65	152,000	140,000	140,000		140,000		140,000	-7.89%
Medical Assistance Reim	2,424.75	868	1,000	1,000		1,000		1,000	15.21%
Total Federal	352,683.40	418,358	410,203	409,000	0	409,000	0	409,000	-2.24%
% of Total Budget	1.20%	1.40%	1.39%	1.34%		1.35%		1.35%	
OTHER (9000)									
Sale of Fixed Assets	1,122.50	2,000	2,000	2,000	0	2,000		2,000	0.00%
Total Other Revenue Sources	1,122.50	2,000	2,000	2,000	0	2,000	0	2,000	0.00%
% of Total Budget	0.00%	0.01%	0.01%	0.01%		0.01%		0.01%	
TOTAL REVENUE	29,365,163.48	29,793,609	29,590,907	30,612,443	(317,253)	30,295,190	0	30,295,190	1.68%

2015-16 Final Budget
June 1, 2015

Budget D.

Tax Rate 2014-15	0.03230000			
Tax Rate 2015-16	0.03230000	0.0000000	0.0%	Act 1 Index BHASD 2.3%
Collectable Percent	0.960			
Gaming Revenue	788,786			

	PARCELS	7/1/2014	Interims est	7/1/2015	RE TAX 32.3	BUDGET 2015-16
		ASSESSMENT	ASSESSMENT	ASSESSMENT	COLLECTABLE	RE TAX 32.3 COLLECTABLE
DISTRICT	705	73,645,400	272,100	73,917,500	2,292,034	2,292,034
LONGSWAMP	2,494	244,099,800	576,500	244,676,300	7,586,923	7,586,923
ROCKLAND	1,672	196,824,700	436,100	197,260,800	6,116,663	6,116,663
TOPTON	754	78,352,900	-39,900	78,313,000	2,428,330	2,428,330
TOTAL	5,625	592,922,800	1,244,800	594,167,600	18,423,949	18,423,949
Gaming Assessment Reduction				24,420,619		788,786
Revenue After Gaming Reduction				569,746,981		17,635,163
Net RE Tax Revenue Distribution						
DISTRICT						2,200,353
LONGSWAMP				ADJUST FOR GAMING \$		7,247,353
ROCKLAND						5,863,253
TOPTON						2,324,204

Additional Real Estate Tax	102,521	102,521
Value of Tax Increase	0	0
Value of Assessment Increases	102,521	102,521

INFORMATION	ACTUAL	ESTIMATE	BUDGET	BUDGET
	32.30 MILLS 2013-14	32.30 MILLS 2014-15	32.30 MILLS 2015-16	32.3 MILLS 2015-16
GROSS VALUE PER MILL	592,434	592,923	594,168	594,168
COLLECTABLE %	0.957	0.960	0.960	0.960
COLLECTABLE VALUE PER MILL	566,959	569,206	570,401	570,401
VALUE PER MILL INCREASE	-26,942	2,247	1,195	1,195
AVERAGE ASSESSMENT	105,582	105,322	105,630	105,630
MILLAGE	32.30	32.30	32.30	32.30
AVERAGE TAX	3,410	3,402	3,412	3,412
AVERAGE \$ TAX INCREASE	104	-8	10	10
AVERAGE % TAX INCREASE	3.2%	-0.2%	0.3%	0.3%
MILLAGE \$ INCREASE	186	0	0	0
MILLAGE % INCREASE	5.8%	0.0%	0.0%	0.0%

Brandywine Heights Area School District
General Fund Budget Planning through 2020-2021

	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATE 2014-15	BUDGET 2015-16 Proposed Final	% inc Bud v Est	BUDGET 2016-17 (Projected)	% inc Bud v Bud	BUDGET 2017-18 (Projected)	% inc Bud v Bud	BUDGET 2018-19 (Projected)	% inc Bud v Bud	BUDGET 2019-20 (Projected)	% inc Bud v Bud	BUDGET 2020-21 (Projected)	% inc Bud v Bud
CURRENT REVENUE															
LOCAL (6000)	20,625,941	20,588,660	20,606,927	20,751,668	0.70%	21,173,301	2.03%	21,594,895	1.99%	22,027,513	2.00%	22,462,671	1.98%	22,922,564	2.05%
STATE (7000)	8,385,417	8,784,591	8,571,777	9,132,522	6.54%	9,554,054	4.62%	9,830,926	2.90%	10,088,463	2.62%	10,339,244	2.49%	10,565,619	2.19%
FEDERAL (8000)	352,683	418,358	410,203	409,000	-0.29%	368,000	-10.02%	348,000	-5.43%	318,000	-8.62%	268,000	-15.72%	268,000	0.00%
OTHER (9000)	1,123	2,000	2,000	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000	0.00%
TOTAL REVENUE	29,365,163	29,793,609	29,590,907	30,295,190	2.38%	31,097,355	2.65%	31,775,821	2.18%	32,435,976	2.08%	33,071,915	1.96%	33,758,183	2.08%
CURRENT EXPENDITURES															
SALARIES (100)	12,210,441	12,636,995	12,277,958	12,516,627	1.94%	12,779,481	2.10%	13,053,806	2.15%	13,334,998	2.15%	13,550,369	1.62%	13,844,577	2.17%
BENEFITS (200)	5,343,745	6,163,686	5,929,954	6,675,033	12.56%	7,372,853	10.45%	7,820,721	6.07%	8,295,046	6.06%	8,738,188	5.34%	9,125,443	4.43%
CONTRACT TECHNICAL (300)	1,489,806	1,625,230	1,538,378	1,549,773	0.74%	1,582,962	2.14%	1,617,043	2.15%	1,652,042	2.16%	1,687,983	2.18%	1,724,895	2.19%
CONTRACT PROPERTY (400)	808,022	1,003,153	953,581	1,033,146	8.34%	1,127,050	9.09%	1,112,267	-1.31%	1,136,667	2.19%	1,041,426	-8.38%	1,100,352	5.66%
OTHER CONTRACTS (500)	3,122,958	3,271,322	3,111,615	3,264,054	4.90%	3,340,390	2.34%	3,418,659	2.34%	3,498,915	2.35%	3,588,852	2.57%	3,681,234	2.57%
SUPPLIES (600)	1,144,020	1,332,813	1,340,544	1,432,674	6.87%	1,458,457	1.80%	1,485,528	1.86%	1,519,638	2.30%	1,555,795	2.38%	1,594,122	2.46%
EQUIPMENT (700)	436,931	308,063	434,913	305,550	-29.74%	320,550	4.91%	560,550	74.87%	395,550	-29.44%	750,550	89.75%	556,550	-25.85%
RESERVE GENERAL (800)	0	200,000	0	200,000		200,000	0.00%	200,000	0.00%	200,000	0.00%	200,000	0.00%	200,000	0.00%
DUES, INTEREST, RESERVE (800)	959,236	852,347	839,717	803,333	-4.33%	731,134	-8.99%	654,494	-10.48%	570,842	-12.78%	451,495	-20.91%	349,491	-22.59%
FOOD SERVICE FUND TRANSFER (900)	0	0	0	0		0		0		0		0		0	
CONSTRUCTION FUND TRANSFER (900)	0	0	0	0		0		0		0		0		0	
FINANCING USES (900) Debt Service	2,620,000	2,600,000	2,600,000	2,715,000	4.42%	2,845,000	4.79%	2,980,000	4.75%	3,035,000	1.85%	3,120,000	2.80%	3,220,000	3.21%
TOTAL EXPENDITURES	28,135,159	29,993,609	29,026,660	30,495,190	5.06%	31,757,876	4.14%	32,903,068	3.61%	33,638,697	2.24%	34,684,659	3.11%	35,396,665	2.05%
REVENUE LESS EXPENDITURES	1,230,004	(200,000)	564,247	(200,000)		(660,521)		(1,127,247)		(1,202,722)		(1,612,743)		(1,638,482)	
BEGINNING FUND BALANCE*	7,102,334	7,666,212	8,332,338	8,896,585		8,696,585		8,036,064		6,908,817		5,706,095		4,093,352	
ENDING FUND BALANCE	8,332,338	7,466,212	8,896,585	8,696,585		8,036,064		6,908,817		5,706,095		4,093,352		2,454,870	
*2014-15 Begin Bal adjusted to 2013-14 actual End Bal															
FUND BALANCE DESIGNATION:															
DESIGNATED FUND BALANCE	4,810,000	5,762,000	5,562,000	7,066,000		6,694,000		6,845,000		5,705,000		4,091,000		2,451,000	
UNDESIGNATED FUND BALANCE	3,522,338	1,704,212	3,334,585	1,630,585		1,342,064		63,817		1,095		2,352		3,870	
UNDESIGNATED % OF EXPENDITURES	7.7%	5.7%	11.5%	5.3%		4.2%		0.2%		0.0%		0.0%		0.0%	
Fund Balance Designation															
Committed															
Medical Insurance Start-up	\$ 200,000	\$ 200,000	\$ 200,000	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
PSERS Employer Rate Increases	\$ 1,360,000	\$ 2,112,000	\$ 2,112,000	\$ 3,156,000		\$ 1,811,000		\$ 1,551,000		\$ 1,182,000		\$ 952,000		\$ 503,000	
Total Committed Fund Balance	\$ 1,560,000	\$ 2,312,000	\$ 2,312,000	\$ 3,156,000		\$ 1,811,000		\$ 1,551,000		\$ 1,182,000		\$ 952,000		\$ 503,000	
Assigned															
Deferred Maintenance Projects	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000		\$ 3,512,000		\$ 3,457,000		\$ 2,660,000		\$ 866,000		\$ -	
Technology Plan	\$ 200,000	\$ 200,000	\$ 200,000	\$ 257,000		\$ 257,000		\$ 257,000		\$ 257,000		\$ 257,000		\$ 257,000	
Potential Litigation	\$ 50,000	\$ 50,000	\$ 50,000	\$ 100,000		\$ 100,000		\$ 100,000		\$ 50,000		\$ 50,000		\$ -	
State-mandated Healthcare Bene	\$ -	\$ -	\$ -	\$ 53,000		\$ 53,000		\$ 53,000		\$ 53,000		\$ 53,000		\$ 53,000	
Early Education Start-up	\$ -	\$ -	\$ -	\$ 225,000		\$ 225,000		\$ 225,000		\$ 225,000		\$ 225,000		\$ -	
Innovative Programs Initiative	\$ -	\$ -	\$ -	\$ 75,000		\$ 75,000		\$ 75,000		\$ 75,000		\$ 75,000		\$ -	
Amount Needed to Balance Budget	\$ -	\$ 200,000	\$ -	\$ 200,000		\$ 661,000		\$ 1,127,000		\$ 1,203,000		\$ 1,613,000		\$ 1,638,000	
Total Assigned Fund Balance	\$ 3,250,000	\$ 3,450,000	\$ 3,250,000	\$ 3,910,000		\$ 4,883,000		\$ 5,294,000		\$ 4,523,000		\$ 3,139,000		\$ 1,948,000	
Total Fund Balance Designation	\$ 4,810,000	\$ 5,762,000	\$ 5,562,000	\$ 7,066,000		\$ 6,694,000		\$ 6,845,000		\$ 5,705,000		\$ 4,091,000		\$ 2,451,000	

LEA Name: Brandywine Heights Area SD

Class: 3

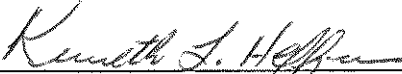
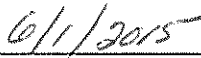
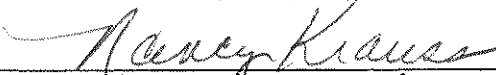
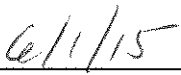

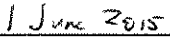
AUN Number: 114060853

County: Berks

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

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/11/2015

	
President of the Board - Original Signature Required	Date
	
Secretary of the Board - Original Signature Required	Date
	
Chief School Administrator - Original Signature Required	Date
Nancy Krauss	(610) 682-5141
Contact Person	Telephone Extension
nankra@bhasd.org	
E-mail Address	

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

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	2,312,000
2 Estimated Beginning Fund Balance - Assigned	3,250,000
3 Estimated Beginning Fund Balance - Unassigned	3,334,685
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	8,896,685
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	20,751,668
7000 Revenue from State Sources	9,132,522
8000 Revenue from Federal Sources	409,000
9000 Other Financing Sources	2,000
Total Estimated Revenues And Other Financing Sources	30,295,190
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 39,191,875

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

AUN: 114060853 Brandywine Heights Area SD

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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	17,635,162
6112	Interim Real Estate Taxes	38,000
6113	Public Utility Realty Tax	24,329
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	169
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	36,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	52,200
6150	Current Act 511 Taxes - Proportional Assessments	1,746,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	727,000
6500	Earnings on Investments	50,000
6700	Revenues from District Activities	88,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	263,808
6910	Rentals	46,800
6920	Contributions/Donations/Grants From Private Sources	7,200
6940	Tuition from Patrons	8,000
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	29,000
	REVENUE FROM LOCAL SOURCES	20,751,668

2015-2016 Final 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 STATE SOURCES		
7110	Basic Education Funding (Gross)	4,212,303
7160	Tuition for Orphans and Children Placed in Private Homes	25,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,074,174
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	650,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	294,234
7330	Health Services (Medical, Dental, Nurse, Act 25)	29,700
7340	State Property Tax Reduction Allocation	788,786
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
7505	Ready to Learn Block Grant	0
7509	Supplemental Equipment Grants	0
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	478,890
7820	State Share of Retirement Contributions	1,579,435
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		9,132,522

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

AUN: 114060853 Brandywine Heights Area SD

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-3

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	200,000
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	68,000
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V - Promoting Informed Parental Choice And Innovative Programs	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	140,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	1,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
REVENUE FROM FEDERAL SOURCES		409,000

<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	2,000
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	0
	OTHER FINANCING SOURCES	2,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		30,295,190

Act 1 Index (current): 2.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$17,635,162
Amount of Tax Relief for Homestead Exclusions +	\$788,786
Total Approx. Tax Revenue:	\$18,423,948
Approx. Tax Levy for Tax Rate Calculation:	\$19,191,613
	Berks

		Total
2014-15 Data		
a. Assessed Value	\$593,933,500	\$593,933,500
b. Real Estate Mills	32.3000	
I. 2015-16 Data		
c. 2013 STEB Market Value	\$854,631,639	\$854,631,639
d. Assessed Value	\$594,167,600	\$594,167,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
2014-15 Calculations		
f. 2014-15 Tax Levy (a * b)	\$19,184,052	\$19,184,052
2015-16 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2014-15 Tax Levy (f Total * g)	\$19,184,052	\$19,184,052
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	32.3000	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.82855%	95.82855%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$19,191,613	\$19,191,613
III. I. 2015-16 Real Estate Tax Rate (k / d * 1000)	32.3000	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$19,191,613	\$19,191,613
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$18,402,827
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$17,635,162

Act 1 Index (current): 2.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$17,635,162
Amount of Tax Relief for Homestead Exclusions +	\$788,786
Total Approx. Tax Revenue:	\$18,423,948
Approx. Tax Levy for Tax Rate Calculation:	\$19,191,613

	Berks	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	33.0429	
q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.0000
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$19,633,021	\$19,633,021
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
Assessed Value Exclusion per Homestead	\$6,936	
Number of Homestead/Farmstead Properties	3,531	3,531
V. Median Assessed Value of Homestead Properties		\$113,350

Act 1 Index (current): 2.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$17,635,162
Amount of Tax Relief for Homestead Exclusions +	<u>\$788,786</u>
Total Approx. Tax Revenue:	\$18,423,948
Approx. Tax Levy for Tax Rate Calculation:	\$19,191,613
	Berks

				Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$788,786	Lowering RE Tax Rate	\$0	\$788,786
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$788,786</u>

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
Berks	594,167,600	32.3000	19,191,613			95.82855%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	<u>594,167,600</u>		<u>19,191,613</u>	- <u>788,786</u>	= <u>18,402,827</u>	<u>95.82855%</u>	= <u>17,635,162</u>
				<u>Rate</u>			<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>				5.00			<u>36,000</u>

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	36,000	36,000
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	16,200	16,200
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			<u>52,200</u>	<u>52,200</u>

6150 Current Act 511 Taxes - Proportional Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Earned Income Taxes, Act 511	0.50%	0.00%	1,616,000	1,616,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	130,000	130,000
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	0	0	0	0
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			<u>1,746,000</u>	<u>1,746,000</u>

Total Act 511, Current Taxes

Act 511 Tax Limit	---	<u>854,631,639</u>	X	<u>12</u>	<u>10,255,580</u>
		Market Value		Mills	(511 Limit)

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	12,047,332	
1200	Special Programs - Elementary/Secondary	4,262,402	
1300	Vocational Education	699,648	
1400	Other Instructional Programs - Elementary/Secondary	24,526	
1500	Nonpublic School Programs	4,500	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	17,038,408	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,024,763	
2200	Support Services - Instructional Staff	1,168,763	
2300	Support Services - Administration	1,431,523	
2400	Support Services - Pupil Health	367,046	
2500	Support Services - Business	492,246	
2600	Operation & Maintenance of Plant Services	2,411,256	
2700	Student Transportation Services	1,463,522	
2800	Support Services - Central	500,637	
2900	Other Support Services	23,368	
	Total 2000 Support Services	8,883,124	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	633,226	
3300	Community Services	500	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	633,726	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	275,000	
	Total 4000 Facilities Acquisition, Construction and Improvement	275,000	
	Total Estimated Expenditures		26,830,258
5000	Other Expenditures and Financing Uses		
5100	Debt Service	3,464,932	
5200	Interfund Transfers - Out	0	
5300	Transfers Involving Component Units	0	
5500	Special and Extraordinary Items	0	
5900	Budgetary Reserve	200,000	
	Total Other Financing Uses		3,664,932
	Total Estimated Expenditures and Other Financing Uses		30,495,190
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		30,495,190
	Ending Committed, Assigned and Unassigned Fund Balance		8,696,685

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	7,030,993
200	Personnel Services-Employee Benefits	3,762,371
300	Purchased Professional & Technical Services	186,775
400	Purchased Property Services	309,310
500	Other Purchased Services	332,253
600	Supplies	395,214
700	Property	28,050
800	Other Objects	2,366
	Total Regular Programs - Elementary/Secondary	12,047,332
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	1,784,189
200	Personnel Services-Employee Benefits	1,011,763
300	Purchased Professional & Technical Services	835,600
400	Purchased Property Services	0
500	Other Purchased Services	544,100
600	Supplies	56,750
700	Property	30,000
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	4,262,402
1300	Vocational Education	
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	699,648
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	699,648
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	10,500
200	Personnel Services-Employee Benefits	3,626
300	Purchased Professional & Technical Services	10,000
400	Purchased Property Services	0
500	Other Purchased Services	400
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	24,526

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	4,500
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	4,500
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
Total Instruction		17,038,408

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	646,867
200	Personnel Services-Employee Benefits	310,759
300	Purchased Professional & Technical Services	12,000
400	Purchased Property Services	0
500	Other Purchased Services	2,200
600	Supplies	52,662
700	Property	0
800	Other Objects	275
	Total Support Services - Pupil Personnel	1,024,763
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	658,414
200	Personnel Services-Employee Benefits	329,937
300	Purchased Professional & Technical Services	69,900
400	Purchased Property Services	3,887
500	Other Purchased Services	9,890
600	Supplies	91,660
700	Property	0
800	Other Objects	5,075
	Total Support Services - Instructional Staff	1,168,763
2300	Support Services - Administration	
100	Personnel Services-Salaries	780,479
200	Personnel Services-Employee Benefits	405,059
300	Purchased Professional & Technical Services	107,100
400	Purchased Property Services	12,951
500	Other Purchased Services	76,080
600	Supplies	31,719
700	Property	0
800	Other Objects	18,135
	Total Support Services - Administration	1,431,523
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	218,551
200	Personnel Services-Employee Benefits	140,968
300	Purchased Professional & Technical Services	1,100
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	6,267
700	Property	0
800	Other Objects	160
	Total Support Services - Pupil Health	367,046

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	288,310
200	Personnel Services-Employee Benefits	138,374
300	Purchased Professional & Technical Services	3,400
400	Purchased Property Services	5,937
500	Other Purchased Services	500
600	Supplies	41,725
700	Property	0
800	Other Objects	14,000
	Total Support Services - Business	492,246
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	693,108
200	Personnel Services-Employee Benefits	389,203
300	Purchased Professional & Technical Services	6,000
400	Purchased Property Services	586,895
500	Other Purchased Services	87,600
600	Supplies	636,650
700	Property	11,500
800	Other Objects	300
	Total Operation & Maintenance of Plant Services	2,411,256
2700	Student Transportation Services	
100	Personnel Services-Salaries	44,827
200	Personnel Services-Employee Benefits	21,533
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	500
500	Other Purchased Services	1,388,082
600	Supplies	8,450
700	Property	0
800	Other Objects	130
	Total Student Transportation Services	1,463,522
2800	Support Services - Central	
100	Personnel Services-Salaries	91,288
200	Personnel Services-Employee Benefits	40,621
300	Purchased Professional & Technical Services	202,860
400	Purchased Property Services	51,000
500	Other Purchased Services	42,785
600	Supplies	71,583
700	Property	0
800	Other Objects	500
	Total Support Services - Central	500,637

<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	23,368
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	23,368
Total Support Services		8,883,124
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	269,101
200	Personnel Services-Employee Benefits	120,819
300	Purchased Professional & Technical Services	110,538
400	Purchased Property Services	22,666
500	Other Purchased Services	57,148
600	Supplies	39,494
700	Property	1,000
800	Other Objects	12,460
	Total Student Activities	633,226

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	500
700	Property	0
800	Other Objects	0
	Total Community Services	500
3400	Scholarships and Awards	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Scholarships and Awards	0
	Total Operation of Non-instructional Services	633,726
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	40,000
500	Other Purchased Services	0
600	Supplies	235,000
700	Property	0
	Total Facilities Acquisition, Construction and Improvement Services	275,000
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	Debt Service	
800	Other Objects	749,932
900	Other Uses of Funds	2,715,000
	Total Debt Service	3,464,932
5200	Interfund Transfers - Out	
900	Other Uses of Funds	0
	Total Interfund Transfers - Out	0

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
5300	Transfers Involving Component Units		
900	Other Uses of Funds	0	
	Total Transfers Involving Component Units	0	
5500	Special and Extraordinary Items		
800	Other Objects	0	
900	Other Uses of Funds	0	
	Total Special and Extraordinary Items	0	
5900	Budgetary Reserve		
800	Other Objects	200,000	
	Total Budgetary Reserve	200,000	
Total Other Expenditures and Financing Uses		3,664,932	
TOTAL EXPENDITURES			30,495,190

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	10,090,700	10,290,700
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)	352,225	352,635
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	24,079	22,079
Agency Fund	166,070	162,070
Total Cash and Short-Term Investments	10,633,074	10,827,484
<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	10,633,074	10,827,484

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	18,740,000	15,895,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	88,944	89,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	18,828,944	15,984,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	2,715,000	2,845,000
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	2,715,000	2,845,000
TOTAL INDEBTEDNESS	<u>21,543,944</u>	<u>18,829,000</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: State retirement system rate increases to fund unfunded liability</i>	3,156,000
0840	Estimated Ending Assigned Fund Balance <i>Explanation: Deferred maintenance projects \$3,000,000, Technology plan \$257,000, Potential litigation/arbitration \$100,000, State-mandated healthcare liability \$53,000, Early childhood program start-up \$225,000, Innovative programs \$75,000, Balance budget \$200,000</i>	3,910,000
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: For future years revenue fluctuations and expenditure increases</i>	1,630,685
Total Ending Fund Balance - Committed, Assigned, and Unassigned		8,696,685
5900	Budgetary Reserve <i>Explanation: General reserve for unanticipated expenditures and revenue shortfalls</i>	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		8,896,685
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0