

BRANDYWINE HEIGHTS AREA SCHOOL DISTRICT
Final Budget 2016-2017
June 6, 2016

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**BRANDYWINE HEIGHTS AREA SCHOOL DISTRICT
BUDGET TO ESTIMATE COMPARATIVE STATEMENT
OF
REVENUE, EXPENDITURE AND FUND BALANCE AT JUNE 30, 2017
BY OBJECT ACCOUNT**

	Actual 2014-15	Budget 2015-16	Estimate 2015-16	Prelim Budget 1-25-16 2016-17	Changes	Proposed Final Budget 6-2-16 2016-17	Changes	Final Budget 6-6-16 2016-17	Budget 16-17 less Budget 15-16	bud v est	bud v bud
CURRENT REVENUE											
LOCAL	20,736,911	20,751,668	20,802,644	22,373,156	(1,322,052)	21,051,104	(75,786)	20,976,318	223,650	0.83%	1.08%
STATE	8,539,995	8,132,522	8,948,950	8,624,801	769,793	9,394,594	20,414	9,415,008	282,486	5.23%	3.09%
FEDERAL	363,664	409,000	353,259	260,000	28,000	288,000	37,685	325,685	(83,315)	-7.81%	-20.37%
OTHER	15,729	2,000	5,598	2,000		2,000		2,000	0	-64.27%	0.00%
TOTAL REVENUE	29,656,299	30,295,190	30,108,451	31,259,957	(624,259)	30,735,698	(17,687)	30,718,011	422,821	2.02%	1.40%
CURRENT EXPENDITURES											
SALARIES	12,069,999	12,516,627	12,109,745	12,601,939	(110,450)	12,491,489		12,491,489	(25,138)	3.15%	-0.20%
BENEFITS	5,733,274	6,675,033	6,313,859	7,228,498	(78,539)	7,149,959		7,149,959	474,926	13.24%	7.11%
CONTRACT TECHNICAL	1,472,085	1,549,773	1,717,654	1,809,041	7,500	1,816,541	(10,000)	1,806,541	256,768	5.17%	16.57%
CONTRACT PROPERTY	818,087	1,033,146	1,028,004	1,055,122	(20,750)	1,034,372		1,034,372	1,226	0.62%	0.12%
OTHER CONTRACTS	3,212,658	3,264,054	3,172,081	3,313,553	(58,070)	3,255,483		3,255,483	(8,571)	2.63%	-0.26%
SUPPLIES	1,237,737	1,432,674	1,318,792	1,447,267	(66,900)	1,380,367		1,380,367	(52,307)	4.67%	-3.65%
EQUIPMENT	195,505	305,550	371,165	230,500	324,800	555,300	(7,687)	547,613	242,063	47.54%	79.22%
RESERVE GENERAL	0	200,000	0	200,000		200,000		200,000	0	0.00%	0.00%
DUES, INTEREST, RESERVE	840,783	803,333	764,349	729,037	(197,050)	531,987		531,987	(271,346)	-30.40%	-33.78%
TRANSFER TO CONSTRUCT FND	0	0	723,813	1,000,000	150,000	1,150,000		1,150,000	1,150,000	58.88%	
FINANCING USES	2,600,000	2,715,000	2,720,000	2,845,000		2,845,000		2,845,000	130,000	4.60%	4.79%
TOTAL EXPENDITURES	28,180,128	30,495,190	30,239,462	32,459,957	(49,459)	32,410,498	(17,687)	32,392,811	1,897,621	7.12%	6.22%
REVENUE LESS EXPENDITURES	1,476,171	(200,000)	(131,011)	(1,200,000)		(1,674,800)		(1,674,800)			
BEGINNING AVAILABLE FUND BALANCE	8,332,336	8,896,685	9,788,921	9,710,010		9,657,910		9,657,910			
DESIGNATED FUND BALANCE	4,810,000	7,066,000	7,066,000	6,508,000		7,922,000		7,930,000			
UNDESIGNATED FUND BALANCE	4,998,509	1,630,685	2,691,910	2,002,010		61,110		63,110			
	17.7%	5.3%	8.6%	6.2%		0.2%		0.2%			
Assigned/Committed Fund Balance	2015-16	2016-17	2016-17	2016-17							
Committed	Estimate	Preliminary	Proposed Final	Final							
PSERS Employer Rate Increases	\$3,156,000	\$1,598,000	\$1,624,000	\$1,624,000							Projected increases for PSERS rate projections (3 yrs)
Total Committed Fund Balance	\$3,156,000	\$1,598,000	\$1,624,000	\$1,624,000							
Assigned											
Deferred Maintenance Projects	\$3,000,000	\$3,000,000	\$ -	\$ -							
Phase 2 Air Conditioning/ESCO			\$1,850,000	\$1,850,000							Per project documents (MS AC, HS Hot Water) 2017/18
Technology Plan	\$257,000	\$257,000	\$228,000	\$228,000							Equipment Amount from 4-Year Technology Cycle
Potential Litigation/Arbitration	\$100,000	\$100,000	\$60,000	\$60,000							Amount reserved for insurance deductibles and settlement costs
State-mandated Healthcare Bene	\$53,000	\$53,000	\$53,000	\$53,000							1 year of 6/30/14 actuarial accrued liability
Early Education Start-up	\$225,000	\$225,000	\$225,000	\$225,000							Estimated cost to start a pre-school program
Innovative Programs Initiative	\$75,000	\$75,000	\$75,000	\$75,000							Estimated cost to implement hybrid learning model
State Budget Delay Reserve			\$2,132,000	\$2,140,000							40% State BEF and Special Education Subsidy
Amount Needed to Balance Budget	\$200,000	\$1,200,000	\$1,675,000	\$1,675,000							Budgeted excess expenditures over revenue
Total Assigned Fund Balance	\$3,910,000	\$4,910,000	\$6,298,000	\$6,306,000							
Total Fund Balance Designation	\$7,066,000	\$6,508,000	\$7,922,000	\$7,930,000							

**BRANDYWINE HEIGHTS AREA SCHOOL DISTRICT
BUDGET TO ESTIMATE COMPARATIVE STATEMENT
OF
REVENUE, EXPENDITURES AND FUND BALANCE AT JUNE 30, 2017
BY FUNCTION**

	Actual	Budget	Estimate	Prelim Budget	Proposed		Final Budget	Budget 16-17	bud v est	bud v bud	
	2014-15	2015-16	2016-16	2016-17	Changes	2016-17	Changes	2016-17			less
CURRENT REVENUE											
LOCAL	20,736,911	20,751,668	20,802,644	22,373,156	(1,322,052)	21,051,104	(75,786)	20,976,318	223,650	0.83%	1.08%
STATE	8,539,995	9,132,522	8,946,950	8,624,801	769,793	9,394,694	20,414	9,416,008	282,486	5.23%	3.09%
FEDERAL	363,664	409,000	353,259	260,000	28,000	288,000	37,685	326,685	(83,315)	-7.81%	-20.37%
OTHER	15,729	2,000	5,598	2,000	0	2,000	0	2,000	0	-64.27%	0.00%
TOTAL REVENUE	29,656,299	30,295,190	30,108,451	31,269,957	(524,259)	30,735,698	(17,687)	30,718,011	422,821	2.02%	1.40%
CURRENT EXPENDITURES											
REG. INSTRUCTION	11,270,469	12,047,332	11,686,314	12,546,333	(154,941)	12,391,392		12,391,392	344,060	6.03%	2.86%
SPECIAL EDUCATION	4,105,641	4,262,402	4,101,107	4,285,258	(54,032)	4,231,226		4,231,226	(31,176)	3.17%	-0.73%
VOCATIONAL EDUCATION	695,690	699,648	699,648	715,000	(15,717)	699,283		699,283	(365)	-0.05%	-0.05%
OTHER INSTRUCTION	9,014	29,026	27,839	32,053	500	32,553		32,553	3,527	16.93%	12.15%
STUDENT SUPPORT SERVICES	912,458	1,024,763	1,004,247	1,078,693	9,451	1,088,144		1,088,144	63,381	8.35%	6.18%
INST. STAFF SUPPORT SERVICES	1,022,583	1,168,763	1,131,403	1,191,430	(15,802)	1,175,628	(10,000)	1,165,628	(3,135)	3.03%	-0.27%
ADMIN. SUPPORT SERVICES	1,271,774	1,431,523	1,375,438	1,459,387	(2,000)	1,457,387		1,457,387	25,864	5.96%	1.81%
STUDENT HEALTH SERVICES	382,312	367,046	348,061	362,432	2,820	365,352		365,352	(1,694)	4.97%	-0.46%
BUSINESS SERVICES	461,262	492,246	519,183	549,585	(11,761)	537,824		537,824	45,578	3.59%	9.26%
OPERATIONS & MAINTENANCE	2,112,411	2,411,256	2,368,436	2,599,395	(62,350)	2,537,045	(7,687)	2,529,358	118,102	6.88%	4.90%
STUDENT TRANSPORTATION	1,372,566	1,463,522	1,405,895	1,448,729	(27,000)	1,421,729		1,421,729	(41,793)	1.13%	-2.86%
CENTRAL SUPPORT SERVICES	452,142	500,637	507,894	582,479	322,423	904,902		904,902	404,265	78.17%	80.75%
BCIU SUPPORT	22,887	23,368	23,312	23,755		23,755		23,755	387	1.90%	1.66%
STUDENT ATHLETICS & BAND	574,045	633,226	596,844	676,262		676,262		676,262	43,036	13.31%	6.80%
COMMUNITY SERVICE	40	500	500	500		500		500	0	0.00%	0.00%
FACILITIES IMPROVEMENT	113,261	275,000	206,293	187,000		187,000		187,000	(88,000)	-9.35%	-32.00%
DEBT SERVICE	3,392,779	3,464,232	3,464,232	3,520,966	(191,150)	3,329,816		3,329,816	(134,416)	-3.88%	-3.88%
REFUND PRIOR YRS RECEIPTS	8,794	700	700	700		700		700	0	0.00%	0.00%
FOOD SERVICE FUND TRANSFER	0	0	0	0		0		0	0		
CAPITAL PROJECT TRANSFER	0	0	600,000	1,000,000	150,000	1,150,000		1,150,000	1,150,000	91.67%	
GENERAL BUDGET RESERVE	0	200,000	0	200,000		200,000		200,000	0		0.00%
TOTAL EXPENDITURES	28,180,128	30,495,190	30,065,346	32,459,957	(49,459)	32,410,498	(17,687)	32,392,811	1,897,621	7.74%	6.22%
REVENUE LESS EXPENDITURES	1,476,171	(200,000)	43,105	(1,200,000)		(1,674,800)		(1,674,800)			
BEGINNING FUND BALANCE	8,332,338	8,896,685	9,788,921	9,710,010		9,657,910		9,657,910			
DESIGNATED FUND BALANCE	4,810,000	7,066,000	7,066,000	6,508,000		7,922,000		7,930,000			
UNRESERVED FUND BALANCE	4,998,609	1,630,585	2,766,026	2,002,010		61,110		63,110			
	17.7%	5.3%	9.2%	6.2%		0.2%		0.2%			
Assigned/Committed Fund Balance											
Committed	Estimate	Preliminary	Proposed Final	Final							
PSERS Employer Rate Increases	\$ 3,158,000	\$ 1,598,000	\$ 1,624,000	\$ 1,624,000							Projected increases for PSERS rate projections (3 yrs)
Total Committed Fund Balance	\$ 3,158,000	\$ 1,598,000	\$ 1,624,000	\$ 1,624,000							
Assigned											
Deferred Maintenance Projects	\$ 3,000,000	\$ 3,000,000	\$ -	\$ -							
Phase 2 Air Conditioning/ESCO	\$ -	\$ -	\$ 1,850,000	\$ 1,850,000							Per project documents (MS AC, HS Hot Water) 2017/18
Technology Plan	\$ 257,000	\$ 257,000	\$ 228,000	\$ 228,000							Equipment Amount from 4-Year Technology Cycle
Potential Litigation/Arbitration	\$ 100,000	\$ 100,000	\$ 60,000	\$ 60,000							Amount reserved for insurance deductibles and settlement costs
State-mandated Healthcare Bene	\$ 53,000	\$ 53,000	\$ 53,000	\$ 53,000							1 year of 6/30/14 actuarial accrued liability
Early Education Start-up	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000							Estimated cost to start a pre-school program
Innovative Programs Initiative	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000							Estimated cost to implement hybrid learning model
State Budget Delay Reserve	\$ -	\$ -	\$ 2,132,000	\$ 2,140,000							40% State BEF and Special Education Subsidy
Amount Needed to Balance Budget	\$ 200,000	\$ 1,200,000	\$ 1,675,000	\$ 1,675,000							Budgeted excess expenditures over revenue
Total Assigned Fund Balance	\$ 3,910,000	\$ 4,910,000	\$ 6,298,000	\$ 6,308,000							
Total Fund Balance Designation	\$ 7,066,000	\$ 6,508,000	\$ 7,922,000	\$ 7,930,000							

Brandywine Heights Area School District
2016-2017 Final Revenue Budget Detail

CURRENT REVENUE LOCAL (6000)	ACCT	Actual 2014-15	Budget 2015-16	Estimate 2015-16	Prelim 2016-17	Changes	Proposed Final 2016-17	Budget vs Budget
Current Real Estate Tax	6111	17,519,015.30	17,635,163	17,580,453	19,112,585	(1,404,837)	17,707,748	0.41%
Interim RE tax	6112	52,127.72	38,000	48,000	50,030	2,000	52,030	36.92%
Public Utility Realty Tax	6113	24,328.15	24,328	23,372	23,372		23,372	-3.93%
Payments in Lieu of Taxes	6114	168.72	169	169	169	(1)	168	-0.59%
Per Capita 679	6120	34,871.00	36,000	33,777	36,000		36,000	0.00%
							0	
Per Capita 511	6141	34,871.00	36,000	33,777	36,000		36,000	0.00%
LST 511	6143	18,779.41	16,200	18,000	19,000		19,000	17.28%
Sub Total 511 Per Capita Taxes	6140	53,650.41	52,200	51,777	55,000	0	55,000	5.36%
Earned Income Tax	6151	1,685,078.35	1,616,000	1,700,000	1,717,000		1,717,000	6.25%
Real Estate Transfer Tax	6153	165,023.83	130,000	165,000	160,000	5,000	165,000	26.92%
Subtotal 511 Proportional Taxes	6150	1,850,102.18	1,746,000	1,865,000	1,877,000	5,000	1,882,000	7.79%
Delinquent Real Estate	6411	703,408.63	722,000	710,000	715,000		715,000	-0.97%
Delinquent Per Capita 679	6420	2,423.00	2,500	2,500	2,500		2,500	0.00%
Delinquent Per Capita 511	6441	2,423.00	2,500	2,500	2,500		2,500	0.00%
Subtotal Delinquent Taxes	6400	708,254.63	727,000	715,000	720,000	0	720,000	-0.96%
Interest	6510	59,529.28	50,000	50,000	55,000		55,000	10.00%
Gate Receipts	6710	28,800.35	28,000	25,000	30,000		30,000	7.14%
Activity Fee/Student Fee	6740	65,491.50	59,000	67,400	65,000		65,000	10.17%
Other Student Income	6790	650.00	1,000	0	1,000		1,000	0.00%
Subtotal Activity Receipts	6700	94,941.85	88,000	92,400	96,000	0	96,000	9.09%
State Rev thru Other PA Schools	6821	0.00	0	0	0		0	
Fed IDEA thru Other PA Schools	6831	503.00	0	1,228	0		0	
Fed IDEA thru BCIU	6832	262,599.40	263,808	259,468	255,000		255,000	-3.34%
subtotal pass thru	6830	263,102.40	263,808	260,696	255,000	0	255,000	-3.34%
Rentals	6910	45,375.54	46,800	46,000	46,800		46,800	0.00%
Donations	6920	3,574.18	7,200	6,000	7,200		7,200	0.00%
Summer School Tuition	6942	9,550.00	8,000	10,000	10,000		10,000	25.00%
Tuition Regular Day	6941	0.00	0	0	0		0	
Misc Expense/Refund Prior Yrs	6991	18,319.38	29,000	20,000	29,000		29,000	0.00%
Subtotal Other Receipts	6900	76,819.10	91,000	82,000	93,000	0	93,000	2.20%
Total Local	6000	20,736,910.74	20,751,668	20,802,644	22,373,156	(1,397,838)	20,975,318	1.08%
% of Total Budget		69.92%	68.50%	69.09%	71.57%		68.28%	

CURRENT REVENUE	ACCT	Actual 2014-15	Budget 2015-16	Estimate 2015-16	Prelim 2016-17	Changes	Proposed Final 2016-17	Budget vs Budget
STATE (7000)								
Basic Ed Subsidy	7110	3,932,993.86	4,212,303	4,005,057	4,256,730	19,079	4,275,809	1.51%
Tuition Reim for Court Placed	7160	27,740.64	25,000	25,000	25,000		25,000	0.00%
Special Education Subsidy	7271	1,013,771.88	1,074,174	1,032,384	1,074,174		1,074,174	0.00%
Tranportation Subsidy	7310	627,246.28	650,000	592,349	630,000		630,000	-3.08%
Rentals - Debt Service	7320	287,421.74	294,234	293,948	293,948	(2,450)	291,498	-0.93%
Health Services	7330	28,624.85	29,700	27,415	28,000		28,000	-5.72%
Property Tax Rebate	7340	787,573.24	788,786	788,786	0	790,335	790,335	0.20%
Accountability Block Grant	7501	0.00	0	0	0		0	
Ready to Learn	7505	163,502.00	0	205,220	0		0	
Other State Revenue	7599	0.00	0	0	0		0	
State Share Social Security	7810	428,313.99	478,890	462,036	481,711	(2,259)	479,452	0.12%
State Share Retire	7820	1,242,806.34	1,579,435	1,514,755	1,835,238	(14,498)	1,820,740	15.28%
Total State	7000	8,539,994.82	9,132,522	8,946,950	8,624,801	790,207	9,415,008	3.09%
% of Total Budget		28.80%	30.15%	29.72%	27.59%		30.65%	
FEDERAL (8000)								
Title 1	8514	198,951.00	200,000	191,757	192,000	37,685	229,685	14.84%
Title 2	8515	68,172.00	68,000	67,902	68,000		68,000	0.00%
ACCESS	8810	96,125.95	140,000	93,000	0	28,000	28,000	-80.00%
Medical Assistance Reim	8820	415.06	1,000	600	0		0	-100.00%
Total Federal	8000	363,664.01	409,000	353,259	260,000	65,685	325,685	-20.37%
% of Total Budget		1.23%	1.35%	1.17%	0.83%		1.06%	
OTHER (9000)								
Sale of Fixed Assets	9400	15,729.00	2,000	5,598	2,000	0	2,000	0.00%
Total Other Revenue Sources		15,729.00	2,000	5,598	2,000	0	2,000	0.00%
% of Total Budget		0.05%	0.01%	0.02%	0.01%		0.01%	
TOTAL REVENUE		29,656,298.57	30,295,190	30,108,451	31,259,957	(541,946)	30,718,011	1.40%

2016-17 Final Budget
June 6, 2016

Budget D.1.

Tax Rate 2015-16	0.03230000			
Tax Rate 2016-17	0.03230000	0.0000000	0.0%	Act 1 Index BHASD 2.9%
Collectable Percent	0.960			
Gaming Revenue	790,335			

	PARCELS	7/1/2015	Interims est	7/1/2016	RE TAX 32.3	BUDGET 2016-17
		ASSESSMENT	ASSESSMENT	ASSESSMENT	COLLECTABLE	RE TAX 32.3 COLLECTABLE
DISTRICT	704	73,996,900	450,000	74,446,900	2,308,449	2,308,449
LONGSWAMP	2,494	245,145,900	575,000	245,720,900	7,619,314	7,619,314
ROCKLAND	1,674	197,642,600	435,000	198,077,600	6,141,990	6,141,990
TOPTON	754	78,313,000	0	78,313,000	2,428,330	2,428,330
TOTAL	5,626	595,098,400	1,460,000	596,558,400	18,498,083	18,498,083
Gaming Assessment Reduction						790,335
Revenue After Gaming Reduction				596,558,400		17,707,748

Additional Real Estate Tax	74,134	74,134
Value of Tax Increase	0	0
Value of Assessment Increases	74,134	74,134

INFORMATION	ACTUAL	ESTIMATE	BUDGET	BUDGET
	32.30 MILLS 2014-15	32.30 MILLS 2015-16	32.30 MILLS 2016-17	32.3 MILLS 2016-17
GROSS VALUE PER MILL	592,434	595,098	596,558	596,558
COLLECTABLE %	0.956	0.960	0.960	0.960
COLLECTABLE VALUE PER MILL	566,366	571,294	572,696	572,696
VALUE PER MILL INCREASE	-593	4,928	1,402	1,402
AVERAGE ASSESSMENT	105,408	105,776	106,036	106,036
MILLAGE	32.30	32.30	32.30	32.30
AVERAGE TAX	3,405	3,417	3,425	3,425
AVERAGE \$ TAX INCREASE	99	12	8	8
AVERAGE % TAX INCREASE	3.0%	0.3%	0.2%	0.2%
MILLAGE \$ INCREASE	186	0	0	0
MILLAGE % INCREASE	5.8%	0.0%	0.0%	0.0%

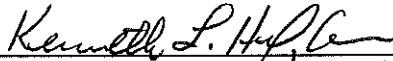
	Actual 2014-15	BUDGET 2015-16	ESTIMATE 2015-16	BUDGET 2016-17 Proposed Final	% Inc Bud v Est	BUDGET 2017-18 (Projected)	% Inc Bud v Bud	BUDGET 2018-19 (Projected)	% Inc Bud v Bud	BUDGET 2019-20 (Projected)	% Inc Bud v Bud	BUDGET 2020-21 (Projected)	% Inc Bud v Bud	BUDGET 2021-22 (Projected)	% Inc Bud v Bud	BUDGET 2022-23 (Projected)	% Inc Bud v Bud
CURRENT REVENUE																	
LOCAL (6000)	20,736,911	20,751,668	20,802,644	20,975,318	0.83%	21,396,500	2.01%	21,824,734	2.00%	22,262,395	2.01%	22,712,692	2.02%	23,177,823	2.05%	23,242,646	0.28%
STATE (7000)	8,539,995	9,132,522	8,946,950	9,415,008	5.23%	9,769,453	3.76%	10,061,230	2.99%	10,321,801	2.59%	10,476,570	1.50%	10,708,884	2.22%	10,736,643	0.26%
FEDERAL (8000)	363,664	409,000	353,259	325,685	-7.81%	297,685	-8.60%	297,685	0.00%	297,685	0.00%	297,685	0.00%	297,685	0.00%	297,685	0.00%
OTHER (9000)	15,729	2,000	5,598	2,000	-64.27%	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	29,656,299	30,295,190	30,108,461	30,718,011	2.02%	31,465,639	2.43%	32,185,650	2.29%	32,883,881	2.17%	33,488,947	1.84%	34,186,392	2.08%	34,278,975	0.27%
CURRENT EXPENDITURES																	
SALARIES (100)	12,069,999	12,516,627	12,109,745	12,491,489	3.15%	12,763,877	2.18%	12,977,636	1.67%	13,247,757	2.08%	13,415,381	1.27%	13,685,405	1.86%	13,968,628	2.22%
BENEFITS (200)	5,733,274	6,675,033	6,313,859	7,149,959	13.24%	7,698,319	7.67%	8,113,391	5.39%	8,523,525	5.06%	8,694,630	2.01%	9,003,211	3.55%	9,379,595	4.18%
CONTRACT TECHNICAL (300)	1,472,085	1,549,773	1,717,654	1,806,541	5.17%	1,834,670	1.56%	1,873,607	2.12%	1,913,520	2.13%	1,954,434	2.14%	1,996,378	2.15%	2,039,379	2.15%
CONTRACT PROPERTY (400)	818,087	1,033,146	1,028,004	1,034,372	0.62%	1,051,784	1.68%	1,051,510	-0.03%	1,067,880	1.56%	1,084,644	1.57%	1,101,814	1.58%	1,122,579	1.88%
OTHER CONTRACTS (500)	3,212,658	3,264,054	3,172,081	3,255,483	2.63%	3,331,887	2.35%	3,410,238	2.35%	3,490,592	2.36%	3,580,423	2.57%	3,665,104	2.37%	3,751,969	2.37%
SUPPLIES (600)	1,237,737	1,432,674	1,318,792	1,380,367	4.67%	1,362,533	-1.29%	1,345,072	-1.28%	1,327,979	-1.27%	1,325,014	-0.22%	1,322,817	-0.17%	1,321,393	-0.11%
EQUIPMENT (700)	195,505	305,550	371,165	547,613	47.54%	688,313	25.69%	654,313	-4.94%	662,313	1.22%	684,313	3.32%	640,313	-6.43%	685,313	7.03%
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%	200,000	0.00%
DUES, INTEREST, RESERVE (800)	840,783	803,333	764,349	531,987	-30.40%	458,547	-13.80%	482,042	5.12%	367,719	-23.72%	252,260	-31.40%	147,972	-41.34%	65,178	-55.95%
FOOD SERVICE FUND TRANSFER (900)	0	0	0	0		0		0		0		0		0		0	
CONSTRUCTION FUND TRANSFER (900)	0	0	723,813	1,150,000		1,850,000		0		0		0		0		1,400,000	
FINANCING USES (900) Debt Service	2,600,000	2,715,000	2,720,000	2,845,000	9.42%	2,980,000	4.75%	3,005,000	0.84%	3,185,000	5.99%	3,300,000	3.61%	3,175,000	-3.79%	460,000	-85.51%
TOTAL EXPENDITURES	28,180,128	30,495,190	30,239,462	32,392,811	7.12%	34,219,930	5.64%	33,112,810	-3.24%	33,986,285	2.64%	34,491,099	1.49%	34,918,015	1.24%	34,394,034	-1.50%
REVENUE LESS EXPENDITURES	1,476,171	(200,000)	(131,011)	(1,674,800)		(2,754,291)		(927,160)		(1,102,404)		(1,002,162)		(731,623)		(115,059)	
BEGINNING FUND BALANCE*	8,332,338	8,896,585	9,788,921	9,657,910		7,983,110		6,228,819		4,301,659		3,199,255		2,197,103		1,465,480	
ENDING FUND BALANCE	9,808,509	8,696,585	9,657,910	7,983,110		5,228,819		4,301,659		3,199,255		2,197,103		1,465,480		1,350,421	
FUND BALANCE DESIGNATION:																	
DESIGNATED FUND BALANCE	7,066,000	7,066,000	7,066,000	7,969,000		4,399,000		3,380,000		2,708,000		2,081,000		1,423,000		806,000	
UNDESIGNATED FUND BALANCE	2,742,509	1,630,585	2,591,910	14,110		829,819		921,659		491,255		116,103		42,480		544,421	
UNDESIGNATED % OF EXPENDITURES	9.7%	5.3%	8.6%	0.0%		2.4%		2.8%		1.4%		0.3%		0.1%	1.6%		
Fund Balance Designation																	
Committed																	
Medical Insurance Start-up	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
PSERS Employer Rate Increases	\$ 3,156,000	\$ 3,156,000	\$ 3,156,000	\$ 1,663,000		\$ 1,004,000		\$ 588,000		\$ 139,000		\$ -		\$ -		\$ -	
Total Committed Fund Balance	\$ 3,156,000	\$ 3,156,000	\$ 3,156,000	\$ 1,663,000		\$ 1,004,000		\$ 588,000		\$ 139,000		\$ -		\$ -		\$ -	
Assigned																	
Deferred Maintenance Projects	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ -		\$ -		\$ 1,164,000		\$ 776,000		\$ 388,000		\$ -		\$ -	
Air Conditioning/ESCO Project				\$ 1,850,000													
Technology Plan	\$ 257,000	\$ 257,000	\$ 257,000	\$ 228,000		\$ 228,000		\$ 288,000		\$ 288,000		\$ 288,000		\$ 288,000		\$ 288,000	
Potential Litigation	\$ 100,000	\$ 100,000	\$ 100,000	\$ 60,000		\$ 60,000		\$ 60,000		\$ 50,000		\$ 50,000		\$ 50,000		\$ 50,000	
State-mandated Healthcare Bene	\$ 53,000	\$ 53,000	\$ 53,000	\$ 53,000		\$ 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		\$ 225,000		\$ 225,000		\$ 225,000		\$ 225,000		\$ 225,000	
Innovative Programs Initiative	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000		\$ 75,000		\$ 75,000		\$ 75,000		\$ 75,000		\$ 75,000		\$ 75,000	
State Budget Delay Reserve				\$ 2,140,000		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Amount Needed to Balance Budget	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,675,000		\$ 2,754,000		\$ 927,000		\$ 1,102,000		\$ 1,002,000		\$ 732,000		\$ 115,000	
Total Assigned Fund Balance	\$ 3,910,000	\$ 3,910,000	\$ 3,910,000	\$ 6,306,000		\$ 3,395,000		\$ 2,792,000		\$ 2,569,000		\$ 2,081,000		\$ 1,423,000		\$ 806,000	
Total Fund Balance Designation	\$ 7,066,000	\$ 7,066,000	\$ 7,066,000	\$ 7,969,000		\$ 4,399,000		\$ 3,380,000		\$ 2,708,000		\$ 2,081,000		\$ 1,423,000		\$ 806,000	

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

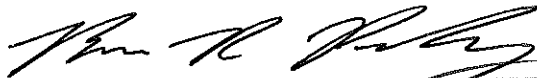
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/06/2016



President of the Board - Original Signature Required

6/6/2016
Date



Secretary of the Board - Original Signature Required

6/7/16
Date



Chief School Administrator - Original Signature Required

7 June 2016
Date

Brian Pawling

Contact Person

(610)682-5141

Extn :

Telephone

Extension

bripaw@bhasd.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)

School District Name : Brandywine Heights Area SD	County : Berks	AUN Number : 114060853
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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.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 
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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 : Brandywine Heights Area SD	COUNTY : Berks	AUN : 114060853
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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

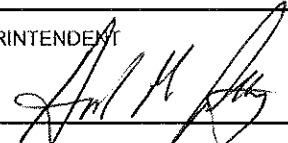
If yes, see information below, taken from the 2016-2017 General Fund Budget.

Total Budgeted Expenditures	\$32392811
Ending Unassigned Fund Balance	\$53110
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.2%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes
No

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

SIGNATURE OF SUPERINTENDENT 	DATE 7 June 2016
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DUE DATE: AUGUST 15, 2016

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	19,588
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,156,000
0840 Assigned Fund Balance	3,910,000
0850 Unassigned Fund Balance	2,591,910
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>9,657,910</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	20,975,318
7000 Revenue from State Sources	9,415,008
8000 Revenue from Federal Sources	325,685
9000 Other Financing Sources	2,000
Total Estimated Revenues And Other Financing Sources	<u>30,718,011</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>40,375,921</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	17,707,748
6112 Interim Real Estate Taxes	52,030
6113 Public Utility Realty Taxes	23,372
6114 Payments in Lieu of Current Taxes - State / Local	168
6120 Current Per Capita Taxes, Section 679	36,000
6140 Current Act 511 Taxes - Flat Rate Assessments	55,000
6150 Current Act 511 Taxes - Proportional Assessments	1,882,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	720,000
6500 Earnings on Investments	55,000
6700 Revenues from LEA Activities	96,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	255,000
6910 Rentals	46,800
6920 Contributions and Donations from Private Sources	7,200
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	29,000
REVENUE FROM LOCAL SOURCES	20,975,318
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	4,275,809
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	1,074,174
7310 Transportation (Pupil and Nonpublic/CS)	630,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	291,498
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,000
7340 State Property Tax Reduction Allocation	790,335
7810 State Share of Social Security and Medicare Taxes	479,452
7820 State Share of Retirement Contributions	1,820,740
REVENUE FROM STATE SOURCES	9,415,008
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	229,685
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	68,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	28,000
REVENUE FROM FEDERAL SOURCES	325,685

Amount

OTHER FINANCING SOURCES

9400 Sale of or Compensation for Loss of Fixed Assets 2,000

OTHER FINANCING SOURCES 2,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 30,718,011

Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$17,707,748
Amount of Tax Relief for Homestead Exclusions	<u>\$790,335</u>
Total Approx. Tax Revenue:	\$18,498,083
Approx. Tax Levy for Tax Rate Calculation:	\$19,268,836

Berks

Total

2015-16 Data		
a. Assessed Value	\$594,167,600	\$594,167,600
b. Real Estate Mills	32.3000	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$854,814,435	\$854,814,435
d. Assessed Value	\$596,558,400	\$596,558,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
2015-16 Calculations		
f. 2015-16 Tax Levy	\$19,191,613	\$19,191,613
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$19,191,613	\$19,191,613
(f Total * g)		
i. Base Mills Subject to Index	32.3000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.82892%	95.82892%
k. Tax Levy Needed	\$19,268,836	\$19,268,836
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	32.3000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$19,268,836	\$19,268,836
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$18,478,501
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$17,707,748
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$17,707,748	
Amount of Tax Relief for Homestead Exclusions	<u>\$790,335</u>	
Total Approx. Tax Revenue:	\$18,498,083	
Approx. Tax Levy for Tax Rate Calculation:	\$19,268,836	

Berks

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	33.2367	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$19,827,633	\$19,827,633
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

V. Assessed Value Exclusion per Homestead	\$7,021	
Number of Homestead/Farmstead Properties	3485	3485
Median Assessed Value of Homestead Properties		\$114,200

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$17,707,748
Amount of Tax Relief for Homestead Exclusions	<u>\$790,335</u>
Total Approx. Tax Revenue:	\$18,498,083
Approx. Tax Levy for Tax Rate Calculation:	\$19,268,836

Berks	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$790,335	Lowering RE Tax Rate	\$0	\$790,335
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$790,335

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>
Berks	596,558,400	32.3000	19,268,836			95.82892%	
Totals:	596,558,400		19,268,836	- 790,335	= 18,478,501	X 95.82892%	= 17,707,748

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		36,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	36,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	19,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 55,000 55,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,717,000	1,717,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	165,000	165,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 1,882,000 1,882,000

Total Act 511, Current Taxes 1,937,000

Act 511 Tax Limit -->	854,814,435 X	12	10,257,773
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	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>									
	Berks	32.3000	32.3000	0.00%	Yes	2.9%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	2.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	2.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.9%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.9%				
6144	Current Act 511 Trailer Taxes					2.9%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.9%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.9%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					2.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6152	Current Act 511 Occupation Taxes					2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6154	Current Act 511 Amusement Taxes					2.9%				
6155	Current Act 511 Business Privilege Taxes					2.9%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.9%				
6157	Current Act 511 Mercantile Taxes					2.9%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,391,392
1200 Special Programs - Elementary / Secondary	4,231,226
1300 Vocational Education	699,283
1400 Other Instructional Programs - Elementary / Secondary	28,053
1500 Nonpublic School Programs	4,500
Total Instruction	17,354,454
2000 Support Services	
2100 Support Services - Students	1,088,144
2200 Support Services - Instructional Staff	1,165,628
2300 Support Services - Administration	1,457,387
2400 Support Services - Pupil Health	365,352
2500 Support Services - Business	537,824
2600 Operation and Maintenance of Plant Services	2,529,358
2700 Student Transportation Services	1,421,729
2800 Support Services - Central	904,902
2900 Other Support Services	23,755
Total Support Services	9,494,079
3000 Operation of Non-Instructional Services	
3200 Student Activities	676,262
3300 Community Services	500
Total Operation of Non-Instructional Services	676,762
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	187,000
Total Facilities Acquisition, Construction and Improvement Services	187,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,330,516
5200 Interfund Transfers - Out	1,150,000
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	4,680,516
Total Estimated Expenditures and Other Financing Uses	32,392,811

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,012,225
200 Personnel Services - Employee Benefits	4,046,317
300 Purchased Professional and Technical Services	315,100
400 Purchased Property Services	294,450
500 Other Purchased Services	339,805
600 Supplies	376,239
700 Property	5,000
800 Other Objects	2,256
Total Regular Programs - Elementary / Secondary	12,391,392
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,727,918
200 Personnel Services - Employee Benefits	1,011,484
300 Purchased Professional and Technical Services	874,100
500 Other Purchased Services	557,324
600 Supplies	60,400
Total Special Programs - Elementary / Secondary	4,231,226
1300 Vocational Education	
500 Other Purchased Services	699,283
Total Vocational Education	699,283
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,500
200 Personnel Services - Employee Benefits	4,053
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	3,500
Total Other Instructional Programs - Elementary / Secondary	28,053
1500 Nonpublic School Programs	
500 Other Purchased Services	4,500
Total Nonpublic School Programs	4,500
Total Instruction	17,354,454
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	673,304
200 Personnel Services - Employee Benefits	350,202
300 Purchased Professional and Technical Services	13,000
500 Other Purchased Services	1,650
600 Supplies	49,663
800 Other Objects	325
Total Support Services - Students	1,088,144
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	643,754

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	367,843
300 Purchased Professional and Technical Services	56,050
400 Purchased Property Services	3,805
500 Other Purchased Services	8,490
600 Supplies	82,336
800 Other Objects	3,350
Total Support Services - Instructional Staff	1,165,628
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	784,707
200 Personnel Services - Employee Benefits	427,529
300 Purchased Professional and Technical Services	103,000
400 Purchased Property Services	15,451
500 Other Purchased Services	76,600
600 Supplies	31,210
800 Other Objects	18,890
Total Support Services - Administration	1,457,387
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	215,387
200 Personnel Services - Employee Benefits	144,005
300 Purchased Professional and Technical Services	1,100
600 Supplies	4,700
800 Other Objects	160
Total Support Services - Pupil Health	365,352
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	313,553
200 Personnel Services - Employee Benefits	164,071
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	4,500
500 Other Purchased Services	700
600 Supplies	38,400
800 Other Objects	8,600
Total Support Services - Business	537,824
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	687,542
200 Personnel Services - Employee Benefits	428,183
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	643,300
500 Other Purchased Services	97,620
600 Supplies	594,900
700 Property	42,313
800 Other Objects	500
Total Operation and Maintenance of Plant Services	2,529,358
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	44,007
200 Personnel Services - Employee Benefits	23,292

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,346,350
600 Supplies	7,950
800 Other Objects	130
Total Student Transportation Services	1,421,729
2800 Support Services - Central	
100 Personnel Services - Salaries	83,988
200 Personnel Services - Employee Benefits	44,621
300 Purchased Professional and Technical Services	262,560
400 Purchased Property Services	51,000
500 Other Purchased Services	43,358
600 Supplies	94,075
700 Property	324,800
800 Other Objects	500
Total Support Services - Central	904,902
2900 Other Support Services	
500 Other Purchased Services	23,755
Total Other Support Services	23,755
Total Support Services	9,494,079
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	294,604
200 Personnel Services - Employee Benefits	138,359
300 Purchased Professional and Technical Services	112,131
400 Purchased Property Services	21,866
500 Other Purchased Services	57,048
600 Supplies	39,994
700 Property	500
800 Other Objects	11,760
Total Student Activities	676,262
3300 Community Services	
600 Supplies	500
Total Community Services	500
Total Operation of Non-Instructional Services	676,762
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	12,000
700 Property	175,000
Total Facilities Acquisition, Construction and Improvement Services	187,000
Total Facilities Acquisition, Construction and Improvement Services	187,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	485,516
900 Other Uses of Funds	2,845,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	3,330,516
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,150,000
Total Interfund Transfers - Out	1,150,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000
Total Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	4,680,516
TOTAL EXPENDITURES	32,392,811

Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	6,994,041	5,363,857
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	165,241	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	69,944	70,354
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	22,232	20,232
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	111,487	107,487
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	7,362,945	5,561,930

Long-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	4,580,000	4,000,000
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		

Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

Total Long-Term Investments	4,580,000	4,000,000
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TOTAL CASH AND INVESTMENTS	11,942,945	9,561,930
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Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	16,105,000	13,125,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	144,574	145,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	445,333	445,000
0599 Other Long-Term Liabilities		

Total General Fund	\$16,694,907	\$13,715,000
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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		
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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		
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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		
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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

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities	553,561	553,561
Total Food Service / Cafeteria Operations Fund	\$553,561	\$553,561
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

\$17,248,468

\$14,268,561

Short-Term Payables

06/30/2016 Estimate

06/30/2017 Projection

General Fund	2,845,000	2,980,000
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		
Total Short-Term Payables	\$2,845,000	\$2,980,000
TOTAL INDEBTEDNESS	\$20,093,468	\$17,248,561

Account Description	Amounts
0810 Nonspendable Fund Balance	19,588
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,624,000
0840 Assigned Fund Balance	6,306,000
0850 Unassigned Fund Balance	53,110
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,983,110
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,202,698