

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Belinda M Wallen

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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 : Upper Adams SD	County : Adams	AUN Number : 112018523
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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**

LEA : 112018523 Upper Adams SD

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<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,488,049
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>1,488,049</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	14,628,132
7000 Revenue from State Sources	11,746,069
8000 Revenue from Federal Sources	280,232
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>26,654,433</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>28,142,482</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	10,572,735
6112 Interim Real Estate Taxes	55,000
6113 Public Utility Realty Taxes	15,500
6114 Payments in Lieu of Current Taxes - State / Local	8,100
6120 Current Per Capita Taxes, Section 679	33,425
6140 Current Act 511 Taxes - Flat Rate Assessments	85,425
6150 Current Act 511 Taxes - Proportional Assessments	2,652,901
6400 Delinquencies on Taxes Levied / Assessed by the LEA	542,979
6500 Earnings on Investments	3,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	250,153
6910 Rentals	2,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	335,655
6990 Refunds and Other Miscellaneous Revenue	21,259
REVENUE FROM LOCAL SOURCES	14,628,132
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,365,384
7160 Tuition for Orphans Subsidy	10,000
7220 Vocational Education	43,165
7250 Migratory Children	1,275
7271 Special Education funds for School-Aged Pupils	1,010,480
7310 Transportation (Pupil and Nonpublic/CS)	941,677
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	165,387
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,000
7340 State Property Tax Reduction Allocation	816,721
7505 Ready to Learn Block Grant	246,842
7810 State Share of Social Security and Medicare Taxes	446,335
7820 State Share of Retirement Contributions	1,665,803
REVENUE FROM STATE SOURCES	11,746,069
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	190,520
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	58,135

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	31,577
REVENUE FROM FEDERAL SOURCES	280,232
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	26,654,433

Act 1 Index (current): 3.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,572,735	
Amount of Tax Relief for Homestead Exclusions	<u>\$816,721</u>	
Total Approx. Tax Revenue:	\$11,389,456	
Approx. Tax Levy for Tax Rate Calculation:	\$11,888,348	
	Adams	Total
2015-16 Data		
a. Assessed Value	\$861,292,100	\$861,292,100
b. Real Estate Mills	13.2290	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$621,764,894	\$621,764,894
d. Assessed Value	\$869,953,400	\$869,953,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
2015-16 Calculations		
f. 2015-16 Tax Levy	\$11,394,033	\$11,394,033
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2015-16 Tax Levy	\$11,394,033	\$11,394,033
(f Total * g)		
i. Base Mills Subject to Index	13.2290	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.49396%	95.49396%
k. Tax Levy Needed	\$11,888,348	\$11,888,348
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	13.6655	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,888,348	\$11,888,348
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,071,627
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,572,735
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,572,735	
Amount of Tax Relief for Homestead Exclusions	<u>\$816,721</u>	
Total Approx. Tax Revenue:	\$11,389,456	
Approx. Tax Levy for Tax Rate Calculation:	\$11,888,348	
	Adams	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	13.6655	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$11,888,348	\$11,888,348
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	\$20,197	
Number of Homestead/Farmstead Properties	2959	2959
Median Assessed Value of Homestead Properties		\$184,200

Act 1 Index (current): 3.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$10,572,735
Amount of Tax Relief for Homestead Exclusions	<u>\$816,721</u>
Total Approx. Tax Revenue:	\$11,389,456
Approx. Tax Levy for Tax Rate Calculation:	\$11,888,348
	Adams
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$816,721	Lowering RE Tax Rate	\$0	\$816,721
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$816,721

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Adams	869,953,400	13.6655	11,888,348				95.49396%	
Totals:	869,953,400		11,888,348	-	816,721	=	11,071,627	X 95.49396% = 10,572,735
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	33,425			
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	33,425	33,425	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	52,000	52,000	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
Total Current Act 511 Taxes – Flat Rate Assessments						85,425	85,425	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			1.100%	0.000%	2,502,901	2,502,901	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	150,000	150,000	
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						2,652,901	2,652,901	
Total Act 511, Current Taxes							2,738,326	
Act 511 Tax Limit -->					621,764,894	X	12	7,461,179
					Market Value		Mills	(511 Limit)

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Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	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				2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u>									
	Adams	13.2290	13.6655	3.30%	Yes	3.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.3%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.3%				
6144	Current Act 511 Trailer Taxes					3.3%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.3%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.3%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	3.3%				
6152	Current Act 511 Occupation Taxes					3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6154	Current Act 511 Amusement Taxes					3.3%				
6155	Current Act 511 Business Privilege Taxes					3.3%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.3%				
6157	Current Act 511 Mercantile Taxes					3.3%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,562,404
1200 Special Programs - Elementary / Secondary	3,635,994
1300 Vocational Education	797,234
1400 Other Instructional Programs - Elementary / Secondary	204,284
Total Instruction	15,199,916
2000 Support Services	
2100 Support Services - Students	584,101
2200 Support Services - Instructional Staff	2,815,297
2300 Support Services - Administration	2,156,166
2400 Support Services - Pupil Health	259,476
2500 Support Services - Business	363,641
2600 Operation and Maintenance of Plant Services	1,740,200
2700 Student Transportation Services	1,399,311
2900 Other Support Services	12,516
Total Support Services	9,330,708
3000 Operation of Non-Instructional Services	
3200 Student Activities	774,953
3300 Community Services	15,000
Total Operation of Non-Instructional Services	789,953
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,901,500
5900 Budgetary Reserve	266,500
Total Other Expenditures and Financing Uses	2,168,000
Total Estimated Expenditures and Other Financing Uses	27,488,577

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,642,829
200 Personnel Services - Employee Benefits	3,600,229
300 Purchased Professional and Technical Services	29,700
400 Purchased Property Services	65,175
500 Other Purchased Services	1,062,300
600 Supplies	154,577
700 Property	4,532
800 Other Objects	3,062
Total Regular Programs - Elementary / Secondary	10,562,404
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,443,840
200 Personnel Services - Employee Benefits	1,014,632
300 Purchased Professional and Technical Services	935,000
500 Other Purchased Services	224,500
600 Supplies	18,022
Total Special Programs - Elementary / Secondary	3,635,994
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	360,450
200 Personnel Services - Employee Benefits	243,131
400 Purchased Property Services	1,165
500 Other Purchased Services	177,675
600 Supplies	14,313
800 Other Objects	500
Total Vocational Education	797,234
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	128,613
200 Personnel Services - Employee Benefits	74,518
500 Other Purchased Services	850
600 Supplies	303
Total Other Instructional Programs - Elementary / Secondary	204,284
Total Instruction	15,199,916
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	334,205
200 Personnel Services - Employee Benefits	220,015
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	775
500 Other Purchased Services	765
600 Supplies	2,792
800 Other Objects	549
Total Support Services - Students	584,101

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	948,823
200 Personnel Services - Employee Benefits	646,464
300 Purchased Professional and Technical Services	236,307
400 Purchased Property Services	13,050
500 Other Purchased Services	4,000
600 Supplies	368,320
700 Property	597,973
800 Other Objects	360
Total Support Services - Instructional Staff	2,815,297
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,227,996
200 Personnel Services - Employee Benefits	692,455
300 Purchased Professional and Technical Services	82,000
400 Purchased Property Services	7,400
500 Other Purchased Services	61,175
600 Supplies	57,165
800 Other Objects	27,975
Total Support Services - Administration	2,156,166
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	143,005
200 Personnel Services - Employee Benefits	100,672
300 Purchased Professional and Technical Services	10,500
400 Purchased Property Services	725
500 Other Purchased Services	600
600 Supplies	3,974
Total Support Services - Pupil Health	259,476
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	200,188
200 Personnel Services - Employee Benefits	117,603
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	6,250
500 Other Purchased Services	1,400
600 Supplies	2,200
800 Other Objects	1,000
Total Support Services - Business	363,641
2600 <u>Operation and Maintenance of Plant Services</u>	
300 Purchased Professional and Technical Services	925,400
400 Purchased Property Services	479,000
500 Other Purchased Services	104,500
600 Supplies	230,000
800 Other Objects	1,300
Total Operation and Maintenance of Plant Services	1,740,200
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	35,001

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	14,560
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	10,000
500 Other Purchased Services	1,325,250
600 Supplies	12,200
800 Other Objects	300
Total Student Transportation Services	1,399,311
2900 <u>Other Support Services</u>	
500 Other Purchased Services	12,516
Total Other Support Services	12,516
Total Support Services	9,330,708
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	426,689
200 Personnel Services - Employee Benefits	174,950
300 Purchased Professional and Technical Services	40,700
400 Purchased Property Services	25,724
500 Other Purchased Services	47,650
600 Supplies	49,662
800 Other Objects	9,578
Total Student Activities	774,953
3300 <u>Community Services</u>	
500 Other Purchased Services	8,000
800 Other Objects	7,000
Total Community Services	15,000
Total Operation of Non-Instructional Services	789,953
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	433,500
900 Other Uses of Funds	1,468,000
Total Debt Service / Other Expenditures and Financing Uses	1,901,500
5900 <u>Budgetary Reserve</u>	
800 Other Objects	266,500
Total Budgetary Reserve	266,500
Total Other Expenditures and Financing Uses	2,168,000
TOTAL EXPENDITURES	27,488,577

Account Description		Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	
0830	Committed Fund Balance	
0840	Assigned Fund Balance	
0850	Unassigned Fund Balance	653,905
Total Ending Fund Balance - Committed, Assigned, and Unassigned		653,905
5900	Budgetary Reserve	266,500
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		920,405