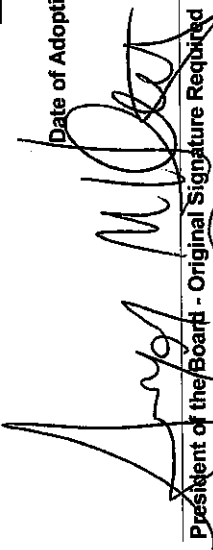
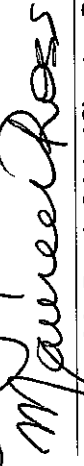



PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2015 - 06/30/2016

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/18/2015


 President of the Board - Original Signature Required
 Date: 6/18/2015


 Secretary of the Board - Original Signature Required
 Date: 6/18/15


 Chief School Administrator - Original Signature Required
 Date: 6/18/15

Jason A. Young
 Contact Person
 Telephone: (717) 432-8691
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 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>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	21,318,346
6112	Interim Real Estate Taxes	184,000
6113	Public Utility Realty Tax	32,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	3,005
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	67,750
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	67,750
6150	Current Act 511 Taxes - Proportional Assessments	4,642,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	800,000
6500	Earnings on Investments	25,000
6700	Revenues from District Activities	155,100
6800	Revenue from Intermediary Sources / Pass-Through Funds	505,000
6910	Rentals	18,000
6920	Contributions/Donations/Grants From Private Sources	3,000
6940	Tuition from Patrons	73,000
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	35,000
REVENUE FROM LOCAL SOURCES		27,928,951

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	7,543,349
7160	Tuition for Orphans and Children Placed in Private Homes	95,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	60,000
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,670,484
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)	1,150,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	486,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	57,000
7340	State Property Tax Reduction Allocation	733,565
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	142,960
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	690,000
7820	State Share of Retirement Contributions	2,320,000
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		14,948,358

<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. Achvmt. of the Disadvantaged	245,000
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	58,000
8516	NCLB, Title III - Language Instr. for LEP and Immigrant 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)	0
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
REVENUE FROM FEDERAL SOURCES		303,000

FUNCTION	DESCRIPTION	Amounts
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	1,000
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	1,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		43,181,309

	Rate
Act 1 Index (current): 2.4%	
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	\$21,318,346
Amount of Tax Relief for Homestead Exclusions +	<u>\$733,555</u>
Total Approx. Tax Revenue:	\$22,051,911
Approx. Tax Levy for Tax Rate Calculation:	\$23,003,389
	York
	Total
2014-15 Data	
a. Assessed Value	\$1,423,340,793
b. Real Estate Mills	15.6296
2015-16 Data	
c. 2013 STEB Market Value	\$1,520,391,321
d. Assessed Value	\$1,437,289,605
e. Assessed Value of New Constr/ Renov	\$0
2014-15 Calculations	
f. 2014-15 Tax Levy (a * b)	\$22,246,247
2015-16 Calculations	
g. Percent of Total Market Value	100.000000%
h. Rebalanced 2014-15 Tax Levy (f Total * g)	\$22,246,247
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	15.6296
Calculation of Tax Rates and Levies Generated	
j. Weighted Avg. Collection Percentage	95.72750%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$23,003,389
III. I. 2015-16 Real Estate Tax Rate (k / d * 1000)	16.0047
m. Tax Levy Generated by Mills (l / 1000 * d)	\$23,003,389
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$22,269,824
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	\$21,318,346
	95.72750%
	\$23,003,389
	\$23,003,389
	\$22,269,824
	\$21,318,346

Act 1 Index (current): 2.4%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$21,318,346
 Amount of Tax Relief for Homestead Exclusions + \$733,565
 Total Approx. Tax Revenue: \$22,051,911
 Approx. Tax Levy for Tax Rate Calculation: \$23,003,389
 York

Total

Index Maximums	Rate
p. Maximum Mills Based On Index (i * (1 + Index))	16.0047
q. Mills In Excess of Index if (l > p), (l - p)	0.0000
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$23,003,389
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
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0
	\$23,003,389
	0.0000
	\$0
	\$0

Information Related to Property Tax Relief	Rate
Assessed Value Exclusion per Homestead	\$7,894
Number of Homestead/Farmstead Properties	5,892
V. Median Assessed Value of Homestead Properties	\$156,310

Act 1 Index (current): 2.4%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$21,318,346
 Amount of Tax Relief for Homestead Exclusions + \$733,565
 Total Approx. Tax Revenue: \$22,051,911
 Approx. Tax Levy for Tax Rate Calculation: \$23,003,389
 York

	Lowering RE Tax Rate	Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$733,565	\$1,467,130
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0
Amount of Tax Relief from State/Local Sources	\$733,565	\$1,467,130

AMOUNTS

ITEM	AMOUNTS
1000	
Instruction	
1100	
1100 Regular Programs - Elementary/Secondary	18,373,822
1200 Special Programs - Elementary/Secondary	6,296,030
1300 Vocational Education	725,203
1400 Other Instructional Programs - Elementary/Secondary	335,919
1500 Nonpublic School Programs	0
1600 Adult Education Programs	0
1700 Higher Education Programs	0
1800 Pre-Kindergarten	0
Total 1000 Instruction	25,730,974
2000	
Support Services	
2100 Support Services - Pupil Personnel	1,264,132
2200 Support Services - Instructional Staff	745,868
2300 Support Services - Administration	2,949,589
2400 Support Services - Pupil Health	563,373
2500 Support Services - Business	491,779
2600 Operation & Maintenance of Plant Services	3,691,590
2700 Student Transportation Services	2,116,993
2800 Support Services - Central	981,393
2900 Other Support Services	33,000
Total 2000 Support Services	12,837,717
3000	
Operation of Non-instructional Services	
3100 Food Services	0
3200 Student Activities	1,432,786
3300 Community Services	3,700
3400 Scholarships and Awards	0
Total 3000 Operation of Non-instructional Services	1,436,486
4000	
Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,900,000
Total 4000 Facilities Acquisition, Construction and Improvement	1,900,000
Total Estimated Expenditures	41,905,177
5000	
Other Expenditures and Financing Uses	
5100 Debt Service	3,526,455
5200 Interfund Transfers - Out	240,979
5300 Transfers Involving Component Units	0
5500 Special and Extraordinary Items	0
5900 Budgetary Reserve	0
Total Other Financing Uses	3,767,434
Total Estimated Expenditures and Other Financing Uses	45,672,611
Appropriation of Prior Year Fund Balance	0
Total Appropriations	45,672,611
Ending Committed, Assigned and Unassigned Fund Balance	5,883,386

Function-Object	Description	Amounts
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	10,202,220
200	Personnel Services-Employee Benefits	6,241,508
300	Purchased Professional & Technical Services	32,200
400	Purchased Property Services	163,225
500	Other Purchased Services	971,450
600	Supplies	678,870
700	Property	62,139
800	Other Objects	22,210
	Total Regular Programs - Elementary/Secondary	18,373,822
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,547,348
200	Personnel Services-Employee Benefits	1,542,876
300	Purchased Professional & Technical Services	2,034,200
400	Purchased Property Services	5,800
500	Other Purchased Services	84,850
600	Supplies	44,365
700	Property	33,141
800	Other Objects	3,450
	Total Special Programs - Elementary/Secondary	6,296,030
1300	Vocational Education	
100	Personnel Services-Salaries	159,674
200	Personnel Services-Employee Benefits	92,198
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	500
500	Other Purchased Services	459,056
600	Supplies	4,000
700	Property	5,875
800	Other Objects	3,900
	Total Vocational Education	725,203
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	87,310
200	Personnel Services-Employee Benefits	64,309
300	Purchased Professional & Technical Services	167,000
400	Purchased Property Services	0
500	Other Purchased Services	17,050
600	Supplies	250
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	335,919

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<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	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	0
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	25,730,974

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000 SUPPORT SERVICES		
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	702,524
200	Personnel Services-Employee Benefits	448,065
300	Purchased Professional & Technical Services	52,915
400	Purchased Property Services	0
500	Other Purchased Services	12,610
600	Supplies	40,168
700	Property	0
800	Other Objects	7,850
	Total Support Services - Pupil Personnel	1,264,132
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	355,830
200	Personnel Services-Employee Benefits	193,647
300	Purchased Professional & Technical Services	62,720
400	Purchased Property Services	5,200
500	Other Purchased Services	49,387
600	Supplies	72,859
700	Property	5,500
800	Other Objects	725
	Total Support Services - Instructional Staff	745,868
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,602,923
200	Personnel Services-Employee Benefits	908,601
300	Purchased Professional & Technical Services	255,290
400	Purchased Property Services	14,400
500	Other Purchased Services	121,875
600	Supplies	15,550
700	Property	0
800	Other Objects	30,950
	Total Support Services - Administration	2,949,589
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	318,536
200	Personnel Services-Employee Benefits	216,122
300	Purchased Professional & Technical Services	12,395
400	Purchased Property Services	5,270
500	Other Purchased Services	150
600	Supplies	7,150
700	Property	2,900
800	Other Objects	850
	Total Support Services - Pupil Health	563,373

Function-Object	Description	Amounts
2500	Support Services - Business	
100	Personnel Services-Salaries	262,242
200	Personnel Services-Employee Benefits	171,037
300	Purchased Professional & Technical Services	11,000
400	Purchased Property Services	7,000
500	Other Purchased Services	15,700
600	Supplies	17,200
700	Property	600
800	Other Objects	7,000
	Total Support Services - Business	491,779
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,149,763
200	Personnel Services-Employee Benefits	762,023
300	Purchased Professional & Technical Services	6,275
400	Purchased Property Services	1,016,824
500	Other Purchased Services	154,000
600	Supplies	588,405
700	Property	11,550
800	Other Objects	2,750
	Total Operation & Maintenance of Plant Services	3,691,590
2700	Student Transportation Services	
100	Personnel Services-Salaries	57,673
200	Personnel Services-Employee Benefits	25,170
300	Purchased Professional & Technical Services	300
400	Purchased Property Services	0
500	Other Purchased Services	2,024,600
600	Supplies	4,200
700	Property	5,000
800	Other Objects	50
	Total Student Transportation Services	2,116,993
2800	Support Services - Central	
100	Personnel Services-Salaries	327,476
200	Personnel Services-Employee Benefits	210,326
300	Purchased Professional & Technical Services	44,120
400	Purchased Property Services	24,488
500	Other Purchased Services	7,225
600	Supplies	23,400
700	Property	341,508
800	Other Objects	2,850
	Total Support Services - Central	981,393

Function-Object	Description	Amounts
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	33,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	33,000
	Total Support Services	12,837,717
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	653,171
200	Personnel Services-Employee Benefits	234,902
300	Purchased Professional & Technical Services	107,498
400	Purchased Property Services	31,220
500	Other Purchased Services	116,370
600	Supplies	159,325
700	Property	103,100
800	Other Objects	27,200
	Total Student Activities	1,432,786

<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	500
400	Purchased Property Services	0
500	Other Purchased Services	3,200
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Community Services	3,700
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	1,436,486
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	1,900,000
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	Total Facilities Acquisition, Construction and Improvement Services	1,900,000
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	Debt Service	
800	Other Objects	857,466
900	Other Uses of Funds	2,668,989
	Total Debt Service	3,526,455
5200	Interfund Transfers - Out	
900	Other Uses of Funds	240,979
	Total Interfund Transfers - Out	240,979

2015-2016 Final General Fund Budget (PDE-2028)
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<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	0
	Total Budgetary Reserve	0
	Total Other Expenditures and Financing Uses	3,767,434
	TOTAL EXPENDITURES	45,672,611

LONG-TERM INDEBTEDNESS

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	625,000	700,000
Bonds Payable	37,920,000	35,000,000
Lease-Purchase Obligations	435,000	405,000
Accumulated Compensated Absences	825,000	800,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	39,805,000	36,905,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	4,100,000	4,100,000
Other Funds	400,000	400,000
TOTAL SHORT-TERM PAYABLES	4,500,000	4,500,000
TOTAL INDEBTEDNESS	44,305,000	41,405,000

06/30/2015 Estimate 06/30/2016 Projection

CASH AND SHORT-TERM INVESTMENTS

General Fund	4,050,000	3,500,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - \$690	450,000	400,000
Capital Reserve Fund - \$1431	0	0
Capital Projects Fund - Other	2,000,000	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	75,000	75,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	390,000	390,000
Total Cash and Short-Term Investments	6,965,000	4,365,000

LONG-TERM INVESTMENTS

General Fund	6,000,000	4,000,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - \$690	0	0
Capital Reserve Fund - \$1431	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	6,000,000	4,000,000
TOTAL CASH AND INVESTMENTS	12,965,000	8,365,000

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: <i>Commitments of Fund Balance for Retirement, Special Education and Transportation</i>	870,000
0840	Estimated Ending Assigned Fund Balance Explanation: <i>Assigned Fund Balance includes future student activities balances and assignments for future deficits</i>	1,812,092
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>Funds to be used during the period of time when no revenue is received.</i>	3,201,294
	Total Ending Fund Balance - Committed, Assigned, and Unassigned	5,883,386
5900	Budgetary Reserve	0
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	5,883,386
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation Explanation: <i>Prepaid Expenses and Inventories</i>	198,969

