LEA Name: Berwick Area SD

Class: 3

AUN Number: 116191103

County: Columbia

# **FINAL GENERAL FUND BUDGET**

Fiscal Year 2016-2017

| General Fund Budget Approval                            |                  |            |
|---|------------------|------------|
| Date of Adoption of the General Fund Budget: 05/09/2016 |                  |            |
| President of the Board - Original Signature Required    | 5 - 26 -<br>Date | 2016       |
| Secretary of the Board - Original Signature Required    | 5 - 20           | -2016      |
| Chief School Administrator, Original Signature Required | 5-20<br>Date     | 0-2016     |
|   |                  |            |
| CHRISTINA BASON   | (570)759-6400    | Extn :3519 |
| Contact Person  | Telephone        | Extension  |
| CBASON@BERWICKSD.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 : | County:  | AUN Number : |
|------------------------|----------|--------------|
| Berwick Area SD        | Columbia | 116191103    |

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

5-26-2014

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: | COUNTY:  | AUN:      |
|------------------|----------|-----------|
| Berwick Area SD  | Columbia | 116191103 |
|                  |          |           |

lo school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, nding unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total udgeted expenditures:

| DATE  DATE  DATE  DATE  DATE  DATE  DATE | I hereby certify that the above information is accurate and complete. | he Estimated Ending Unassigned Fund Balance is within the allowable limits. | Ending Unassigned Fund Balance as a percentage<br>(%) of Total Budgeted Expenditures | Ending Unassigned Fund Balance | Total Budgeted Expenditures | yes, see information below, taken from the 2016-2017 General Fund Budget. | id you raise property taxes in SY 2016-2017 (compared to 2015-2016 )? | 3reater Than or Equal to \$19,000,000 8.0% | 3etween \$18,000,000 and \$18,999,999 8.5% | 3etween \$17,000,000 and \$17,999,999 9.0% | 3etween \$16,000,000 and \$16,999,999 9.5% | 3etween \$15,000,000 and \$15,999,999 | 3etween \$14,000,000 and \$14,999,999 | 3etween \$13,000,000 and \$13,999,999 | 3etween \$12,000,000 and \$12,999,999 | ess Than or Equal to \$11,999,999 12.0% | Total Budgeted Expenditures  Fund Balance % I (less than or equa |
|--|---|---|--|--------------------------------|-----------------------------|---|---|--|--|--|--|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---|--|
|  |   | Yes<br>No   |  |                                |                             | Z<br>o  | Yes   |  |  |  |  |                                       |                                       |                                       |                                       |   | Limit<br>al to)  |
|  |   | ×   | 0.0%   | \$0                            | \$51072474                  | ×   |   |  |  |  |  |                                       |                                       |                                       |                                       |   |  |

LEA: 116191103 Berwick Area SD

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**Estimated Revenues and Other Financing Sources: Budget Summary** 

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| <u>ITEM</u>   | <u>AMOUNTS</u> |            |
|---|----------------|------------|
| Estimated Beginning Unreserved Fund Balance Available for<br>Appropriation and Reserves Scheduled For Liquidation During The<br>Fiscal Year       |                |            |
| 0810 Nonspendable Fund Balance  |                | b          |
| 0820 Restricted Fund Balance  |                |            |
| 0830 Committed Fund Balance   | 23,000,000     |            |
| 0840 Assigned Fund Balance  |                |            |
| 0850 Unassigned Fund Balance  |                |            |
| Total Estimated Beginning Unreserved Fund Balance Available for<br>Appropriation and Reserves Scheduled For Liquidation During The<br>Fiscal Year |                | 23,000,000 |
| Estimated Revenues And Other Financing Sources  |                |            |
| 6000 Revenue from Local Sources   | 19,513,520     |            |
| 7000 Revenue from State Sources   | 23,374,674     |            |
| 8000 Revenue from Federal Sources   | 1,360,667      |            |
| 9000 Other Financing Sources  | 6,750,000      |            |
| Total Estimated Revenues And Other Financing Sources  |                | 50,998,861 |
| Total Estimated Fund Balance, Revenues, and Other Financing<br>Sources Available for Appropriation  |                | 73,998,861 |

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LEA: 116191103 Berwick Area SD

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|  | Amount                   |
|--|--------------------------|
| REVENUE FROM LOCAL SOURCES   |                          |
| 6111 Current Real Estate Taxes   | 15,150,385               |
| 6112 Interim Real Estate Taxes   | 40,000                   |
| 6113 Public Utility Realty Taxes   | 22,000                   |
| 6114 Payments in Lieu of Current Taxes - State / Local   | 12,000                   |
| 6140 Current Act 511 Taxes - Flat Rate Assessments   | 42,500                   |
| 6150 Current Act 511 Taxes - Proportional Assessments  | 2,175,000                |
| 6400 Delinquencies on Taxes Levied / Assessed by the LEA   | 1,174,000                |
| 6500 Earnings on Investments   | 60,000                   |
| 6800 Revenues from Intermediary Sources / Pass-Through Funds   | 644,715                  |
| 6910 Rentals   | 60,620                   |
| 6920 Contributions and Donations from Private Sources  | 35,000                   |
| 6940 Tuition from Patrons  | 59,300                   |
| 6990 Refunds and Other Miscellaneous Revenue   | 38,000                   |
| REVENUE FROM LOCAL SOURCES   | 19,513,520               |
| REVENUE FROM STATE SOURCES   |                          |
| 7110 Basic Education Funding   | 14,241,053               |
| 7160 Tuition for Orphans Subsidy   | 42,000                   |
| 7271 Special Education funds for School-Aged Pupils  | 2,216,651                |
| 7310 Transportation (Pupil and Nonpublic/CS)   | 726,517                  |
| 7320 Rental and Sinking Fund Payments / Building<br>Reimbursement Subsidy<br>7330 Health Services (Medical, Dental, Nurse, Act 25) | 741,306<br>55,000        |
| 7340 State Property Tax Reduction Allocation   | 1,094,786                |
| 7501 PA Accountability Grants  | 471,465                  |
| 7599 Other State Revenue Not Listed Elsewhere in the 7000 Series   | 132,000                  |
| 7810 State Share of Social Security and Medicare Taxes   | 741,834                  |
| 7820 State Share of Retirement Contributions   | 2,912,062                |
| REVENUE FROM STATE SOURCES   | 23,374,674               |
| REVENUE FROM FEDERAL SOURCES   | posterioras para en acor |
| 8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged   | 878,434                  |
| 8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals                                      | 152,000                  |
| 8516 NCLB, Title III - Language Instruction for Limited<br>English Proficient and Immigrant Students                               | 16,000                   |
| 8810 School-Based Access Medicaid Reimbursement<br>Program (SBAP) Reimbursements (Access)  | 279,233                  |

LEA: 116191103 Berwick Area SD

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# Estimated Revenues and Other Financing Sources: Detail

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|  | Amount     |
|--|------------|
| REVENUE FROM FEDERAL SOURCES   |            |
| 8820 Medical Assistance Reimbursement for Administrative<br>Claiming (Quarterly) Program | 35,000     |
| REVENUE FROM FEDERAL SOURCES   | 1,360,667  |
| OTHER FINANCING SOURCES  |            |
| 9500 Capital Contributions   | 6,750,000  |
| OTHER FINANCING SOURCES  | 6,750,000  |
| TOTAL ESTIMATED REVENUES AND OTHER SOURCES   | 50,998,861 |

o. Net Tax Revenue Generated By Mills

(n \* Est. Pct. Collection)

Berwick Area SD

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# Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

\$15,150,385

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AUN: 116191103

Act 1 Index (current): 3.4% Revenue Section 672.1 Method Choice: (a)(1) Calculation Method: 2 **Number of Decimals For Tax Rate Calculation:** \$15,152,187 Approx. Tax Revenue from RE Taxes: \$1,094,786 **Amount of Tax Relief for Homestead Exclusions** \$16,246,973 Total Approx. Tax Revenue: \$17,911,259 Approx. Tax Levy for Tax Rate Calculation: Columbia Luzerne Total 2015-16 Data a. Assessed Value \$199,236,987 \$731,537,900 \$930,774,887 b. Real Estate Mills 44.7500 11.3000 I. 2016-17 Data c. 2014 STEB Market Value \$576,630,406 \$547,612,501 \$1,124,242,907 d. Assessed Value \$207,687,920 \$762,519,400 \$970,207,320 \$0 e. Assessed Value of New Constr/ Renov \$0 \$0 2015-16 Calculations f. 2015-16 Tax Levy \$8,915,855 \$8,266,378 \$17,182,233 (a \* b) 2016-17 Calculations

|      | g. Percent of Total Market Value                      |                   | 51.29055%                                       | 48.70945%  | 100.00000%   |
|------|---|-------------------|---|--|--|
| II.  | h. Rebalanced 2015-16 Tax Levy                        |                   | \$8,812,862                                     | \$8,369,371  | \$17,182,233   |
|      | (f Total * g)   |                   |   |  |  |
|      | i. Base Mills Subject to Index                        |                   | 44.7500   | 11.4407  |  |
|      | (h / a * 1000) if no reassessment                     |                   |   |  |  |
|      | (h / (d-e) * 1000) if reassessment                    |                   |   |  |  |
| (    | Calculation of Tax Rates and Levies Generated         | ALCOHOL OF STREET | AL ARTHUR COLUMN STANDARD AND STANDARD STANDARD | ALTERNATION OF THE PROPERTY OF | The second secon |
|      | j. Weighted Avg. Collection Percentage                |                   | 94.00000%                                       | 86.00000%  | 90.10324%  |
|      | k. Tax Levy Needed                                    |                   | \$9,186,783                                     | \$8,724,476  | \$17,911,259   |
|      | (Approx. Tax Levy * g)                                |                   |   |  |  |
|      | I. 2016-17 Real Estate Tax Rate                       |                   | 44.2300   | 11.4400  |  |
|      | (k / d * 1000)  |                   |   |  |  |
| 111. | m. Tax Levy Generated by Mills                        |                   | \$9,186,037                                     | \$8,723,222  | \$17,909,259   |
|      | (I / 1000 * d)  |                   |   |  |  |
|      | n. Tax Levy minus Tax Relief for Homestead Exclusions |                   |   |  | \$16,814,473   |
|      | (m - Amount of Tax Relief for Homestead Exclusions)   |                   |   |  |  |

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# Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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AUN: 116191103 Berwick Area SD

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Act 1 Index (current): 3.4%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

Section 672.1 Method Choice: (a)(1)

2

\$15,152,187

<u>\$1,094,786</u>

\$16,246,973

\$17,911,259

|                                 | Columbia   | Luzerne   | Total  |
|---------------------------------|--|---|--|
| x Maximums                      | Access to the same solding of the contract of the same to the  |   | and the state of t |
| Maximum Mills Based On Index    | 46.2715  | 11.8296   |  |
| (i * (1 + Index))               |  |   |  |
| Mills In Excess of Index        | 0.0000   | 0.0000  |  |
| (if (l > p), (l - p))           |  |   |  |
| Maximum Tax Levy Based On Index | \$9,610,032  | \$9,020,299   | \$18,630,331   |
| (p / 1000 * d)                  |  |   |  |
| Millage Rate within Index?      | Yes  | Yes   |  |
| (If I > p Then No)              |  |   |  |
| Tax Levy In Excess of Index     | \$0  | \$0   | \$0  |
| (if (m > r), (m - r))           |  |   |  |
| Tax Revenue In Excess of Index  | \$0  | \$0   | \$0  |
| (t * Est. Pct. Collection)      |  |   |  |
|                                 | x Maximums  . Maximum Mills Based On Index  (i * (1 + Index))  . Mills In Excess of Index  (if (I > p), (I - p))  Maximum Tax Levy Based On Index  (p / 1000 * d)  . Millage Rate within Index?  (If I > p Then No)  Tax Levy In Excess of Index  (if (m > r), (m - r))  .Tax Revenue In Excess of Index | Columbia         x Maximums       46.2715         (i * (1 + Index))       46.2715         Mills In Excess of Index       0.0000         (if (I > p), (I - p))       \$9,610,032         (p / 1000 * d)       \$9,610,032         Millage Rate within Index?       Yes         (If I > p Then No)       Yes         Tax Levy In Excess of Index       \$0         (if (m > r), (m - r))       Tax Revenue In Excess of Index       \$0 | x Maximums       46.2715       11.8296         (i * (1 + Index))       0.0000       0.0000         Mills In Excess of Index       0.0000       0.0000         (if (I > p), (I - p))       \$9,610,032       \$9,020,299         (p / 1000 * d)       Yes       Yes         Millage Rate within Index?       Yes       Yes         (If I > p Then No)       \$0       \$0         Tax Levy In Excess of Index       \$0       \$0         (if (m > r), (m - r))       \$0       \$0         .Tax Revenue In Excess of Index       \$0       \$0   |

Information Related to Property Tax Relief

| 0.00 | Assessed Value Exclusion per Homestead        | \$4,234 | \$16,477 |           |
|------|---|---------|----------|-----------|
| V.   | Number of Homestead/Farmstead Properties      | 3395    | 2489     | 5884      |
|      | Median Assessed Value of Homestead Properties |         |          | \$120,900 |

Real Estate Tax Rate (RETR) Report for 2016-2017

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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AUN: 116191103 Berwick Area SD

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Act 1 Index (current): 3.4%

**Calculation Method:** 

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

\$15,152,187

**Amount of Tax Relief for Homestead Exclusions** 

\$1,094,786

Total Approx. Tax Revenue:

\$16,246,973

Approx. Tax Levy for Tax Rate Calculation:

\$17,911,259 Columbia

2

Luzerne

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,094,786

Lowering RE Tax Rate

\$0

\$1,094,786

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$1,094,786

# LEA: 116191103 Berwick Area SD

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# **Local Education Agency Tax Data**

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

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CODE

|          | ent Real Estate Taxes  ne Taxable Assessed Value Real Estate Mills | Tax Levy Generated by Mills | Amount of Tax Relief for<br>Homestead Exclusions |                       | ead Percent Collected | Net Tax Revenue<br>Generated By Mills |
|----------|--|-----------------------------|--|-----------------------|-----------------------|---------------------------------------|
| Columbia | 207,687,920 44.230   |                             |  |                       | 94.00000%             |                                       |
| Luzerne  | 762,519,400 11.440   | 00 8,723,222                |  |                       | 86.00000%             |                                       |
| Totals:  | 970,207,320  | 17,909,259                  | - 1,094,78                                       | 66 = 16,814           | 473 X 90.10324%       | = 15,150,385                          |
|          |  |                             | Rate "   |                       |                       | Estimated Revenue                     |
| 6120     | Current Per Capita Taxes, Section 679                              |                             | \$0.00   |                       |                       | 0                                     |
| 6140     | Current Act 511 Taxes - Flat Rate Assessmen                        | <u>nts</u>                  | Rate   | Add'l Rate (if appl.) | Tax Levy              | Estimated Revenue                     |
| 6141     | Current Act 511 Per Capita Taxes                                   |                             | \$0.00   | \$0.00                | 0                     | 0                                     |
| 6142     | Current Act 511 Occupation Taxes - Flat Rat                        | e                           | \$0.00   | \$0.00                | 0                     | 0                                     |
| 6143     | Current Act 511 Local Services Taxes                               |                             | \$5.00   | \$0.00                | 42,500                | 42,500                                |
| 6144     | Current Act 511 Trailer Taxes                                      |                             | \$0.00   | \$0.00                | 0                     | 0                                     |
| 6145     | Current Act 511 Business Privilege Taxes – F                       | Flat Rate                   | \$0.00   | \$0.00                | 0                     | 0                                     |
| 6146     | Current Act 511 Mechanical Device Taxes - I                        | Flat Rate                   | \$0.00   | \$0.00                | 0                     | 0                                     |
| 6149     | Current Act 511 Taxes, Other Flat Rate Asset                       | ssments                     | \$0.00   | \$0.00                | 0                     | 0                                     |
|          | Total Current Act 511 Taxes - Flat Rate As                         | sessments                   |  |                       | 42,500                | 42,500                                |
| 6150     | Current Act 511 Taxes - Proportional Assessr                       | ments                       | Rate   | Add'l Rate (if appl.) | Tax Levy              | Estimated Revenue                     |
| 6151     | Current Act 511 Earned Income Taxes                                |                             | 0.500%   | 0.000%                | 2,000,000             | 2,000,000                             |
| 6152     | Current Act 511 Occupation Taxes                                   |                             | 0.0000   | 0.0000                | 0                     | 0                                     |
| 6153     | Current Act 511 Real Estate Transfer Taxes                         |                             | 0.500%   | 0.000%                | 175,000               | 175,000                               |
| 6154     | Current Act 511 Amusement Taxes                                    |                             | 0.000%   | 0.000%                | 0                     | 0                                     |
| 6155     | Current Act 511 Business Privilege Taxes                           |                             | 0.0000   | 0.0000                | 0                     | 0                                     |
| 6156     | Current Act 511 Mechanical Device Taxes - I                        | Percentage                  | 0.000%   | 0.000%                | 0                     | 0                                     |
| 6157     | Current Act 511 Mercantile Taxes                                   |                             | 0.0000   | 0.0000                | 0                     | 0                                     |
| 6159     | Current Act 511 Taxes, Other Proportional As                       | ssessments                  | 0.0000   | 0.0000                | 0                     | 0                                     |
|          | Total Current Act 511 Taxes - Proportiona                          | l Assessments               |  |                       | 2,175,000             | 2,175,000                             |
|          | Total Act 511, Current Taxes                                       |                             |  |                       |                       | 2,217,500                             |
|          |  | Act 511                     | Tax Limit>                                       | 1,124,242,907 X       | 12                    | 13,490,915                            |
|          |  |                             |  | Market Value          | Mills                 | (511 Limit)                           |

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| Tax          |   | Tax Rate Cha            | arged in: | Percent           | Less than            |       | Additional Charge       |         | Percent           | Less than            |
|--------------|---|-------------------------|-----------|-------------------|----------------------|-------|-------------------------|---------|-------------------|----------------------|
| Functio<br>n | Description   | 2015-16<br>(Rebalanced) | 2016-17   | Change in<br>Rate | or equal to<br>Index | Index | 2015-16<br>(Rebalanced) | 2016-17 | Change in<br>Rate | or equal to<br>Index |
| 6111         | Current Real Estate Taxes   |                         |           |                   |                      |       |                         |         |                   |                      |
|              | Columbia  | 44.7500                 | 44.2300   | -1.15%            | Yes                  | 3.4%  |                         |         |                   |                      |
|              | Luzerne   | 11.4407                 | 11.4400   | 0.01%             | Yes                  | 3.4%  |                         |         |                   |                      |
| 6120         | Current Per Capita Taxes, Section 679   | \$5.00                  | \$0.00    | -100.00%          | Yes                  | 3.4%  |                         |         |                   |                      |
| Curr         | ent Act 511 Taxes – Flat Rate Assessments   | -                       |           |                   |                      |       |                         |         |                   |                      |
| 6141         | Current Act 511 Per Capita Taxes  | \$5.00                  | \$0.00    | -100.00%          | Yes                  | 3.4%  |                         |         |                   |                      |
| 6142         | Current Act 511 Occupation Taxes - Flat Rate  | \$10.00                 | \$0.00    | -100.00%          | Yes                  | 3.4%  |                         |         |                   |                      |
| 6143         | Current Act 511 Local Services Taxes  | \$10.00                 | \$5.00    | -50.00%           | Yes                  | 3.4%  |                         |         |                   |                      |
| 6144         | Current Act 511 Trailer Taxes   |                         |           |                   |                      | 3.4%  |                         |         |                   |                      |
|              | Current Act 511 Business Privilege Taxes - Flat   |                         |           |                   |                      | 3.4%  |                         |         |                   |                      |
| 6146         | Current Act 511 Mechanical Device Taxes - Flat<br>Rate  |                         |           |                   |                      | 3.4%  |                         |         |                   |                      |
| 6149         | Current Act 511 Taxes, Other Flat Rate Assessments ent Act 511 Taxes – Proportional Assessments |                         |           |                   |                      | 3.4%  |                         |         |                   |                      |
| 6151         | Current Act 511 Earned Income Taxes   | 0.500%                  | 0.500%    | 0.00%             | Yes                  | 3.4%  |                         |         |                   |                      |
| 6152         | Current Act 511 Occupation Taxes  |                         |           |                   |                      | 3.4%  |                         |         |                   |                      |
| 6153         | Current Act 511 Real Estate Transfer Taxes  | 0.500%                  | 0.500%    | 0.00%             | Yes                  | 3.4%  |                         |         |                   |                      |
| 6154         | Current Act 511 Amusement Taxes   |                         |           |                   |                      | 3.4%  |                         |         |                   |                      |
| 6155         | Current Act 511 Business Privilege Taxes  |                         |           |                   |                      | 3.4%  |                         |         |                   |                      |
|              | Current Act 511 Mechanical Device Taxes -<br>Percentage   |                         |           |                   |                      | 3.4%  |                         |         |                   |                      |
|              | Percentage<br>Current Act 511 Mercantile Taxes  |                         |           |                   |                      | 3.4%  |                         |         |                   |                      |
|              | Current Act 511 Taxes, Other Proportional Assessments   |                         |           |                   |                      | 3.4%  |                         |         |                   |                      |

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| 1000 Instruction         1100 Regular Programs - Elementary / Secondary         6,271,207           1300 Vocational Education         2,449,718           1400 Other Instructional Programs - Elementary / Secondary         28,031           1500 Nonpublic School Programs         25,993           Total Instruction         27,886,653           2000 Support Services         32,803           2001 Support Services - Students         1,785,158           2200 Support Services - Instructional Staff         927,376           2301 Support Services - Pupil Health         579,008           2400 Support Services - Pupil Health         579,008           2500 Support Services - Susiness         601,236           2500 Support Services - Pupil Health         579,008           2500 Support Services - Central         580,008           2500 Support Services - Central         8,811,466           2600 Support Services - Central         12,9246           2501 Support Services - Central         12,9246           2602 Support Services - Central         12,9246           2603 Support Services - Central         12,9246  | Description          |   | Amount     |
|--|----------------------|---|------------|
| 1201   Special Programs - Elementary / Secondary   6,271,270   1310   Oracitoral Education   2,449,718   1310   Oracitoral Education   2,449,718   1310   Oracitoral Education   2,630 at 2,6  | 1000 Instruct        | ion   |            |
| 1300   Vocational Education  | 11                   | 100 Regular Programs - Elementary / Secondary                     | 19,105,704 |
| 1400   Other Instructional Programs - Elementary / Secondary   28,087   2 | 12                   | 200 Special Programs - Elementary / Secondary                     | 6,271,207  |
| Total Instruction         25,983           Total Instruction         27,880,685           2000         Support Services - Students         1,785,1785           2010         Support Services - Students         1,785,1785           2020         Support Services - Sudents         927,736           2030         Support Services - Sudents Staff         927,737           2030         Support Services - Sudinistration         927,737           2030         Support Services - Sudinistration         927,737           2030         Support Services - Sudinistration         93,891,118           2040         Support Services - Sudinistration         93,891,118           2050         Support Services - Susiness         93,891,118           2070         Support Services - Central         93,891,118           2070         Services - Support Services - Central         93,891,118  |                      |   | 2,449,718  |
| Total Instruction         27,880,655           2000         Support Services - Students         1,785,158           200         Support Services - Instructional Staff         1,785,158           200         Support Services - Instructional Staff         2,707           200         Support Services - Administration         1,809,797           200         Support Services - Pupil Health         5,970,708           200         Support Services - Central         1,560,008           200         Support Services - Central         1,560,008           300         Support Services - Central         1,740,156           400         Peraltitus - Central Services         1,860,008           300         Support Services - Central         8,84,637           300         Community Services         2,84,637           300         Community Services         2,84,637           300         Facil   |                      |   | 28,031     |
| 2001         Support Services         1.785,158           2100         Support Services - Instructional Staff         927,376           2200         Support Services - Instructional Staff         927,376           2300         Support Services - Administration         1,839,769           2400         Support Services - Business         601,236           2500         Support Services - Business         601,236           2500         Support Services - Business         3,891,118           2700         Student Transportation Services         1,560,098           2800         Support Services - Central         1,740,156           3000         Support Services - Central         84,637           3000         Support Services - Central         2,820           3000         Support Services - Central         3,84,637           3000         Support Services - Central         3,84,637           3000         Support Services - Central         6,750,000           4001         Facilities Acquisition, Construction and Improvement Services         6,750   | 15                   | 500 Nonpublic School Programs                                     | 25,993     |
| 1,785,158   2200   Support Services - Instructional Staff   927,376   2300   Support Services - Instructional Staff   927,376   2300   Support Services - Administration   1,839,769   2400   Support Services - Pupil Health   579,708   2500   Support Services - Business   601,236   2500   Operation and Maintenance of Plant Services   3,891,118   2500   Support Services - Business   601,236   2600   Operation and Maintenance of Plant Services   3,891,118   2500   Support Services - Central   1,740,156   1, | Total Instructi      | ion   | 27,880,653 |
| 200   Support Services - Instructional Staff   927,376   2300   Support Services - Administration   1,839,769   2400   Support Services - Pupil Health   579,708   2500   Support Services - Business   601,236   2500   Support Services - Business   601,236   2500   Support Services - Business   3,891,118   2700   Student Transportation Services   1,560,098   2800   Support Services - Central   1,740,156   1,74  | 2000 Support         | t Services  |            |
| 2300   Suport Services - Administration   1,839,769   2400   24 | 21                   | 100 Support Services - Students                                   | 1,785,158  |
| 2400   Support Services - Pupil Health   579,708   2500   Support Services - Business   601,236   2600   Operation and Maintenance of Plant Services   3,891,118   2,890   Sudent Transportation Services   1,740,156   2800   Support Services - Central   1,740,156   2,890   2,946,619   2,946,61 | 22                   | 200 Support Services - Instructional Staff                        | 927,376    |
| 2500   Support Services - Business   601,236   2600   2600   Operation and Maintenance of Plant Services   3,891,118   2700   Student Transportation Services   1,560,098   2000   Support Services - Central   1,740,156    | 23                   | 300 Support Services - Administration                             | 1,839,769  |
| 2600   Operation and Maintenance of Plant Services   3,891,118   2700   Student Transportation Services   1,560,098   2800   Support Services - Central   1,740,156     Total   Support Services   Support Services   12,924,619     300   Operation of Non-Instructional Services   84,637   3200   Student Activities   3200   Community Services   32,400     300   Operation of Non-Instructional Services   84,637   32,000     300   Operation of Non-Instructional Services   32,400     400   Facilities Acquisition, Construction and Improvement Services   4,000   Facilities Acquisition, Construction and Improvement Services   6,750,000     500   Other Expenditures and Financing Uses   2,181,665   5,200   Interfund Transfers - Out   6,750,000   5,900   Budgetary Reserve   5,53,500     501   Other Expenditures and Financing Uses   3,410,165   5,500     502   Other Expenditures and Financing Uses   3,410,165   5,500     503   Other Expenditures and Financing Uses   3,410,165   5,500     504   Other Expenditures and Financing Uses   3,410,165   5,500     505   Other Expenditures and Financing Uses   3,410,165   5,500     506   Other Expenditures and Financing Uses   3,410,165   5,500     507   Other Expenditures and Financing Uses   3,410,165   5,500     508   Other Expenditures and Financing Uses   3,410,165   5,500     509   Other Expenditures and Financing Uses   3,410,165   5,500     500   Other Expenditures and Financin | 24                   | 400 Support Services - Pupil Health                               | 579,708    |
| 2700   Student Transportation Services   1,560,088   2800   Support Services - Central   1,740,156   |                      |   | 601,236    |
| 1,740,156   1,74 |                      |   | 3,891,118  |
| TotalSupport Services12,924,6193000Operation of Non-Instructional Services84,6373200Student Activities<br>330084,6373300Community Services22,400TotalOperation of Non-Instructional Services107,0374000Facilities Acquisition, Construction and Improvement Services6,750,000TotalFacilities Acquisition, Construction and Improvement Services6,750,0005000Other Expenditures and Financing Uses2,181,665<br>52001nterfund Transfers - Out<br>59002,181,665<br>59001nterfund Transfers - Out<br>5900675,000TotalOther Expenditures and Financing Uses53,500TotalOther Expenditures and Financing Uses3,410,165  |                      |   | 1,560,098  |
| 3000 Operation of Non-Instructional Services3200 Student Activities<br>3300 Community Services84,637<br>22,400Total Operation of Non-Instructional Services107,0374000 Facilities Acquisition, Construction and Improvement Services6,750,000Total Facilities Acquisition, Construction and Improvement Services6,750,0005000 Other Expenditures and Financing Uses2,181,665<br>5200 Interfund Transfers - Out<br>5900 Budgetary Reserve2,181,665<br>675,000Total Other Expenditures and Financing Uses3,410,165   | 28                   | 800 Support Services - Central                                    | 1,740,156  |
| 3200Student Activities<br>330084,637<br>22,400TotalOperation of Non-Instructional Services107,0374000Facilities Acquisition, Construction and Improvement Services6,750,000TotalFacilities Acquisition, Construction and Improvement Services6,750,0005000Other Expenditures and Financing Uses2,181,6655200Interfund Transfers - Out<br>5900900 Budgetary Reserve2,181,665TotalOther Expenditures and Financing Uses3,3410,165  | <b>Total Support</b> | Services  | 12,924,619 |
| Total Operation of Non-Instructional Services 22,400  Total Operation of Non-Instructional Services 107,037  4000 Facilities Acquisition, Construction and Improvement Services 6,750,000  Total Facilities Acquisition, Construction and Improvement Services 6,750,000  Total Facilities Acquisition, Construction and Improvement Services 6,750,000  Other Expenditures and Financing Uses 2,181,665 5200 Interfund Transfers - Out 675,000 5900 Budgetary Reserve 5100 Other Expenditures and Financing Uses 3,410,165  | 3000 Operation       | on of Non-Instructional Services                                  |            |
| Total Operation of Non-Instructional Services 107,037  4000 Facilities Acquisition, Construction and Improvement Services 6,750,000  Total Facilities Acquisition, Construction and Improvement Services 6,750,000  Total Facilities Acquisition, Construction and Improvement Services 6,750,000  5000 Other Expenditures and Financing Uses 5100 Debt Service / Other Expenditures and Financing Uses 5200 Interfund Transfers - Out 675,000 5900 Budgetary Reserve 5100 Other Expenditures and Financing Uses 3,410,165   | 32                   | 200 Student Activities  | 84.637     |
| 4000 Facilities Acquisition, Construction and Improvement Services  4000 Facilities Acquisition, Construction and Improvement Services  5000 Other Expenditures and Financing Uses  5100 Debt Service / Other Expenditures and Financing Uses  5100 Interfund Transfers - Out 5900 Budgetary Reserve  5100 Other Expenditures and Financing Uses  5100 Other Expenditures and Financing Uses 5100 Interfund Transfers - Out 5100 Other Expenditures and Financing Uses 5100 Service / Other Expenditures and Financing Uses 5100 Service / Other Expenditures and Financing Uses 5100 Other Expenditures and Financing Uses  | 33                   | 300 Community Services  | *          |
| 4000 Facilities Acquisition, Construction and Improvement Services 6,750,000  Total Facilities Acquisition, Construction and Improvement Services 6,750,000  5000 Other Expenditures and Financing Uses  5100 Debt Service / Other Expenditures and Financing Uses 2,181,665 5200 Interfund Transfers - Out 675,000 5900 Budgetary Reserve 553,500  Total Other Expenditures and Financing Uses 3,410,165  | Total Operation      | on of Non-Instructional Services                                  |            |
| Total Facilities Acquisition, Construction and Improvement Services 6,750,000  5000 Other Expenditures and Financing Uses  5100 Debt Service / Other Expenditures and Financing Uses 2,181,665 5200 Interfund Transfers - Out 675,000 5900 Budgetary Reserve 553,500  Total Other Expenditures and Financing Uses 3,410,165  | 4000 Facilitie       | es Acquisition, Construction and Improvement Services             |            |
| 5000 Other Expenditures and Financing Uses  5100 Debt Service / Other Expenditures and Financing Uses 5200 Interfund Transfers - Out 5900 Budgetary Reserve  553,500  Total Other Expenditures and Financing Uses 3,410,165  | 40                   | 000 Facilities Acquisition, Construction and Improvement Services | 6,750,000  |
| 5100       Debt Service / Other Expenditures and Financing Uses       2,181,665         5200       Interfund Transfers - Out       675,000         5900       Budgetary Reserve       553,500         Total Other Expenditures and Financing Uses       3,410,165  | Total Facilities     | s Acquisition, Construction and Improvement Services              | 6,750,000  |
| 5200 Interfund Transfers - Out       675,000         5900 Budgetary Reserve       553,500         Total Other Expenditures and Financing Uses       3,410,165  | 5000 Other E         | xpenditures and Financing Uses                                    |            |
| 5200 Interfund Transfers - Out       675,000         5900 Budgetary Reserve       553,500         Total Other Expenditures and Financing Uses       3,410,165  | 51                   | 100 Debt Service / Other Expenditures and Financing Uses          | 2 181 665  |
| 5900 Budgetary Reserve 553,500  Total Other Expenditures and Financing Uses 3,410,165  | 52                   | 200 Interfund Transfers - Out                                     |            |
|  | 59                   | 900 Budgetary Reserve   |            |
| Total Estimated Expenditures and Other Financing Uses 51 072 474   | Total Other Ex       | xpenditures and Financing Uses                                    |            |
|  | Total Estimate       | ed Expenditures and Other Financing Uses                          | 51,072,474 |

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| <u>Description</u>  | Amount   |
|---|--|
| 1000 Instruction  |  |
| 1100 Regular Programs - Elementary / Secondary              | a a constant of the constant o |
| 100 Personnel Services - Salaries                           | 10,582,138   |
| 200 Personnel Services - Employee Benefits                  | 7,493,489  |
| 300 Purchased Professional and Technical Services           | 125,634  |
| 400 Purchased Property Services                             | 500  |
| 500 Other Purchased Services                                | 583,243  |
| 600 Supplies  | 301,000  |
| 700 Property  | 17,000   |
| 800 Other Objects   | 2,700  |
| Total Regular Programs - Elementary / Secondary             | 19,105,704   |
| 1200 Special Programs - Elementary / Secondary              |  |
| 100 Personnel Services - Salaries                           | 3,434,678  |
| 200 Personnel Services - Employee Benefits                  | 2,105,735  |
| 300 Purchased Professional and Technical Services           | 138,700  |
| 500 Other Purchased Services                                | 529,250  |
| 600 Supplies  | 61,844   |
| 800 Other Objects   | 1,000  |
| Total Special Programs - Elementary / Secondary             | 6,271,207  |
| 1300 <u>Vocational Education</u>                            |  |
| 100 Personnel Services - Salaries                           | 451,141  |
| 200 Personnel Services - Employee Benefits                  | 260,838  |
| 300 Purchased Professional and Technical Services           | 1,700  |
| 400 Purchased Property Services                             | 750  |
| 500 Other Purchased Services                                | 1,712,489  |
| 600 Supplies  | 22,800   |
| Total Vocational Education                                  | 2,449,718  |
| 1400 Other Instructional Programs - Elementary / Secondary  |  |
| 100 Personnel Services - Salaries                           | 18,350   |
| 200 Personnel Services - Employee Benefits                  | 7,181  |
| 600 Supplies  | 2,500  |
| Total Other Instructional Programs - Elementary / Secondary | 28,031   |
| 1500 Nonpublic School Programs                              |  |
| 100 Personnel Services - Salaries                           | 18,774   |
| 200 Personnel Services - Employee Benefits                  | 7,219  |
| Total Nonpublic School Programs                             | 25,993   |
| Total Instruction   | 27,880,653   |
| 2000 Support Services                                       | and the country of the commencer in which years of commencers, in the electric state of the country of the coun |
| 2100 Support Services - Students                            |  |
| 100 Personnel Services - Salaries                           | 4 007 007  |
| 200 Personnel Services - Employee Benefits                  | 1,097,887  |
| 300 Purchased Professional and Technical Services           | 664,631  |
| 500 Other Purchased Services Page 13                        | 6,595<br>1,635   |

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| <u>Description</u>                                | Amount                                  |
|---|---|
| 600 Supplies                                      | 12,500                                  |
| 700 Property                                      | 1,500                                   |
| 800 Other Objects                                 | 410                                     |
| Total Support Services - Students                 | 1,785,158                               |
| 2200 Support Services - Instructional Staff       |   |
| 100 Personnel Services - Salaries                 | 463,487                                 |
| 200 Personnel Services - Employee Benefits        | 244,579                                 |
| 300 Purchased Professional and Technical Services | 31,900                                  |
| 500 Other Purchased Services                      | 9,950                                   |
| 600 Supplies                                      | 173,760                                 |
| 700 Property 800 Other Objects                    | 2,500                                   |
| Total Support Services - Instructional Staff      | 1,200                                   |
| 2300 Support Services - Administration            | 927,376                                 |
| 100 Personnel Services - Salaries                 | 4.054.740                               |
| 200 Personnel Services - Employee Benefits        | 1,054,743                               |
| 300 Purchased Professional and Technical Services | 628,976<br>95,500                       |
| 500 Other Purchased Services                      | 32,350                                  |
| 600 Supplies                                      | 18,900                                  |
| 700 Property                                      | 2,000                                   |
| 800 Other Objects                                 | 7,300                                   |
| Total Support Services - Administration           | 1,839,769                               |
| 2400 Support Services - Pupil Health              |   |
| 100 Personnel Services - Salaries                 | 342,279                                 |
| 200 Personnel Services - Employee Benefits        | 235,179                                 |
| 300 Purchased Professional and Technical Services | 1,800                                   |
| 500 Other Purchased Services                      | 450                                     |
| Total Support Services - Pupil Health             | 579,708                                 |
| 2500 Support Services - Business                  |   |
| 100 Personnel Services - Salaries                 | 349,910                                 |
| 200 Personnel Services - Employee Benefits        | 213,376                                 |
| 300 Purchased Professional and Technical Services | 25,000                                  |
| 500 Other Purchased Services 600 Supplies         | 3,450                                   |
| 700 Property                                      | 6,500                                   |
| 800 Other Objects                                 | 2,500<br>500                            |
| Total Support Services - Business                 | 601,236                                 |
| 2600 Operation and Maintenance of Plant Services  | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |
| 100 Personnel Services - Salaries                 | 1,333,475                               |
| 200 Personnel Services - Employee Benefits        | 958,943                                 |
| 300 Purchased Professional and Technical Services | 122,000                                 |
| 400 Purchased Property Services                   | 683,700                                 |
| 500 Other Purchased Services                      | 269,250                                 |
| 600 Supplies                                      | 497,750                                 |
| 700 Property Page 14                              | 25,000                                  |
|   |   |

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| Description   | Amount                    |
|---|---------------------------|
| 800 Other Objects   | 1,000                     |
| Total Operation and Maintenance of Plant Services   | 3,891,118                 |
| 2700 Student Transportation Services  |                           |
| 100 Personnel Services - Salaries   | 5,304                     |
| 200 Personnel Services - Employee Benefits  | 2,794                     |
| 300 Purchased Professional and Technical Services 500 Other Purchased Services  | 15,000                    |
| 600 Supplies  | 1,535,000                 |
| Total Student Transportation Services   | 2,000<br><b>1,560,098</b> |
| 2800 Support Services - Central   | 1,000,000                 |
| 100 Personnel Services - Salaries   | 234,213                   |
| 200 Personnel Services - Employee Benefits  | 141,513                   |
| 300 Purchased Professional and Technical Services   | 335,150                   |
| 500 Other Purchased Services  | 38,000                    |
| 600 Supplies 700 Property   | 434,489                   |
|   | 556,791                   |
| Total Support Services - Central  | 1,740,156                 |
| Total Support Services  | 12,924,619                |
| 3000 Operation of Non-Instructional Services  |                           |
| 3200 Student Activities   |                           |
| 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits  | 4,060                     |
| 300 Purchased Professional and Technical Services   | 1,530                     |
| 400 Purchased Property Services   | 47,236<br>6,100           |
| 500 Other Purchased Services  | 14,300                    |
| 600 Supplies  | 11,111                    |
| 800 Other Objects   | 300                       |
| Total Student Activities  | 84,637                    |
| 3300 <u>Community Services</u>  |                           |
| 300 Purchased Professional and Technical Services   | 2,500                     |
| 600 Supplies  | 19,900                    |
| Total Community Services  | 22,400                    |
| Total Operation of Non-Instructional Services   | 107,037                   |
| 4000 Facilities Acquisition, Construction and Improvement Services  |                           |
| 4000 <u>Facilities Acquisition, Construction and Improvement Services</u> 300 Purchased Professional and Technical Services | 6,750,000                 |
| Total Facilities Acquisition, Construction and Improvement Services   | 6,750,000                 |
| Total Facilities Acquisition, Construction and Improvement Services   | 6,750,000                 |
| 5000 Other Expenditures and Financing Uses  |                           |
| 5100 Debt Service / Other Expenditures and Financing Uses   |                           |
| 800 Other Objects   | 508,762                   |
| 900 Other Uses of Funds   | 1,672,903                 |
| Page 15   |                           |

| 2016-2017 Final G | eneral Fund Bud | get (PDE-2028) |
|-------------------|-----------------|----------------|
|-------------------|-----------------|----------------|

# Estimated Expenditures and Other Financing Uses: Detail

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| <u>Description</u>   | <u>Amount</u> |
|--|---------------|
| Total Debt Service / Other Expenditures and Financing Uses | 2,181,665     |
| 5200 Interfund Transfers - Out                             |               |
| 900 Other Uses of Funds                                    | 675,000       |
| Total Interfund Transfers - Out                            | 675,000       |
| 5900 Budgetary Reserve                                     |               |
| 800 Other Objects  | 553,500       |
| Total Budgetary Reserve                                    | 553,500       |
| Total Other Expenditures and Financing Uses                | 3,410,165     |
| TOTAL EXPENDITURES   | 54 072 474    |

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| Cash and Short-Term Investments                              | 06/30/2016 Estimate | 06/30/2017 Projection  |
|--|---------------------|--|
| General Fund   | 23,000,000          | 11,500,000   |
| Public Purpose (Expendable) Trust Fund                       |                     | , , , , , , , , , , , , , , , , , , ,  |
| Other Comptroller-Approved Special Revenue Funds             |                     |  |
| Athletic / School-Sponsored Extra Curricular Activities Fund | 5,000               | 5,000  |
| Capital Reserve Fund - § 690, §1850                          |                     | Company of the Compan |
| Capital Reserve Fund - § 1431                                |                     |  |
| Other Capital Projects Fund                                  |                     |  |
| Debt Service Fund  | 8                   |  |
| Food Service / Cafeteria Operations Fund                     | 65,000              | 65,000   |
| Child Care Operations Fund                                   |                     | *  |
| Other Enterprise Funds                                       | 1,000               | 1,000  |
| Internal Service Fund  |                     | The Designation of the Contract of the Contrac |
| Private Purpose Trust Fund                                   |                     |  |
| Investment Trust Fund  |                     |  |
| Pension Trust Fund   |                     |  |
| Activity Fund  |                     |  |
| Other Agency Fund  |                     |  |
| Permanent Fund   |                     |  |
| Total Cash and Short-Term Investments                        | 23,071,000          | 11,571,000   |
| Long-Term Investments  | 06/30/2016 Estimate | 06/30/2017 Projection  |
| General Fund   |                     |  |

General Fund

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

Schedule Of Cash And Investments (CAIN)

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**Long-Term Investments** 

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

**Total Long-Term Investments** 

TOTAL CASH AND INVESTMENTS

23,071,000

11,571,000

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#### LEA: 116191103 Berwick Area SD

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06/30/2017 Projection

06/30/2016 Estimate

# Long-Term Indebtedness

**General 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 General Fund**

#### 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

#### 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

#### 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

#### Capital Reserve Fund - § 690, §1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

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0550 Authority Lease Obligations

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| 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       |                     | The second second     |
| 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           |                     |                       |

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# **Long-Term Indebtedness** 06/30/2016 Estimate 06/30/2017 Projection 0560 Other Post-Employment Benefits (OPEB) 0599 Other Long-Term Liabilities Total Food Service / Cafeteria Operations Fund **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

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06/30/2017 Projection

#### **Long-Term Indebtedness**

- **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

06/30/2016 Estimate

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06/30/2016 Estimate

06/30/2017 Projection

## Long-Term Indebtedness

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

## Schedule Of Indebtedness (DEBT)

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## 2016-2017 Final General Fund Budget (PDE-2028)

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| Short-Term Payables | 06/30/2016 Estimate | 06/30/2017 Projection |
|---------------------|---------------------|-----------------------|
| General Fund        | 24,346,333          | 22,197,695            |

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 | 24,346,333 | 24,346,333 |
|---------------------------|------------|------------|
| TOTAL INDEBTEDNESS        | 24,346,333 | 22,197,695 |

| 2046 2047 | Cim-I | Camanal | E.mal | Dandonsk | /DDE | 20201 |
|-----------|-------|---------|-------|----------|------|-------|
| 2016-2017 | Finai | General | runa  | buaget   | (PDC | -ZUZ0 |

Fund Balance Summary (FBS)

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| Account Description   | Amounts    |
|---|------------|
| 0810 Nonspendable Fund Balance  |            |
| 0820 Restricted Fund Balance  |            |
| 0830 Committed Fund Balance   | 22,926,387 |
| 0840 Assigned Fund Balance  |            |
| 0850 Unassigned Fund Balance  |            |
| Total Ending Fund Balance - Committed, Assigned, and Unassigned                               | 22,926,387 |
| 5900 Budgetary Reserve  | 553,500    |
|   |            |
| Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve | 23,479,887 |