

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2016-2017 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Shamokin Area SD	COUNTY : Northumberland	AUN : 116496503
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2016-2017 (compared to 2015-2016)?

Yes

No

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


Total Budgeted Expenditures	\$30943006
Ending Unassigned Fund Balance	\$568737
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.8%

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

Yes

No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/21/16
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DUE DATE: AUGUST 15, 2016

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2016

President of the Board - Original Signature Required

Date 6/21/16

Secretary of the Board - Original Signature Required

Date 6/21/16

Chief School Administrator - Original Signature Required

Date 6/21/16

Contact Person

Telephone (570)648-5752 Extension :4123

Email Address kcolangelo@indians.k12.pa.us

Contact Person

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

Karen Colangelo

(570)648-5752

Extn :4123

Contact Person

Telephone

Extension

kcolangelo@indians.k12.pa.us

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 : Shamokin Area SD	County : Northumberland	AUN Number : 116496503
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2016-2017 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Shamokin Area SD	COUNTY : Northumberland	AUN : 116496503
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Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2016-2017 (compared to 2015-2016)?

Yes No

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

Total Budgeted Expenditures	\$30943006
Ending Unassigned Fund Balance	\$568737
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.8%

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

Yes No

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

SIGNATURE OF SUPERINTENDENT	DATE
-----------------------------	------

DUE DATE: AUGUST 15, 2016

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,000,000
0850 Unassigned Fund Balance	3,787,246
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>5,787,246</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	6,360,590
7000 Revenue from State Sources	17,959,787
8000 Revenue from Federal Sources	1,404,120
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>25,724,497</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>31,511,743</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,602,590
6113 Public Utility Realty Taxes	6,500
6114 Payments in Lieu of Current Taxes - State / Local	42,000
6120 Current Per Capita Taxes, Section 679	40,000
6140 Current Act 511 Taxes - Flat Rate Assessments	67,000
6150 Current Act 511 Taxes - Proportional Assessments	2,075,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	565,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	80,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	700,000
6940 Tuition from Patrons	18,500
6960 Services Provided Other Local Governmental Units / LEAs	53,000
6980 Revenue from Community Services Activities	1,000
6990 Refunds and Other Miscellaneous Revenue	100,000
REVENUE FROM LOCAL SOURCES	6,360,590
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	12,858,668
7271 Special Education funds for School-Aged Pupils	1,716,791
7292 Pre-K Counts	227,000
7310 Transportation (Pupil and Nonpublic/CS)	950,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	56,000
7340 State Property Tax Reduction Allocation	352,328
7810 State Share of Social Security and Medicare Taxes	534,000
7820 State Share of Retirement Contributions	1,265,000
REVENUE FROM STATE SOURCES	17,959,787
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	942,737
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	177,483
8518 NCLB, Title V - Promoting Informed Parental Choice and Innovative Programs	188,900
8519 NCLB, Title VI - Flexibility and Accountability	25,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	70,000
REVENUE FROM FEDERAL SOURCES	1,404,120
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	25,724,497

Act 1 Index (current): 3.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,602,590
Amount of Tax Relief for Homestead Exclusions	<u>\$352,328</u>
Total Approx. Tax Revenue:	\$2,954,918
Approx. Tax Levy for Tax Rate Calculation:	\$3,414,199

	Northumberland	Total
<hr/>		
2015-16 Data		
a. Assessed Value	\$114,281,943	\$114,281,943
b. Real Estate Mills	28.7600	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$430,275,958	\$430,275,958
d. Assessed Value	\$114,493,573	\$114,493,573
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2015-16 Calculations		
f. 2015-16 Tax Levy	\$3,286,749	\$3,286,749
(a * b)		
2016-17 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$3,286,749	\$3,286,749
(f Total * g)		
i. Base Mills Subject to Index	28.7600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	85.00000%	85.00000%
k. Tax Levy Needed	\$3,414,199	\$3,414,199
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	29.8200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,414,198	\$3,414,198
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,061,870
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,602,590
(n * Est. Pct. Collection)		

AUN: 116496503 Shamokin Area SD

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

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Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$2,602,590
 Amount of Tax Relief for Homestead Exclusions: \$352,328
 Total Approx. Tax Revenue: \$2,954,918
 Approx. Tax Levy for Tax Rate Calculation: \$3,414,199

Northumberland

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	29.8241	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,414,668	\$3,414,668
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	\$2,409	
Number of Homestead/Farmstead Properties	4904	4904
Median Assessed Value of Homestead Properties		\$7,600

AUN: 116496503 Shamokin Area SD

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

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Act 1 Index (current): 3.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,602,590
Amount of Tax Relief for Homestead Exclusions	<u>\$352,328</u>
Total Approx. Tax Revenue:	\$2,954,918
Approx. Tax Levy for Tax Rate Calculation:	\$3,414,199

	Northumberland	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$352,328	Lowering RE Tax Rate	\$0	\$352,328
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$352,328

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Northumberland	114,493,573	29.8200	3,414,198			85.00000%	
Totals:	114,493,573		3,414,198	352,328	3,061,870	85.00000%	2,602,590

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		40,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	40,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	27,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			81,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	1,300,000
6152 Current Act 511 Occupation Taxes	200.0000	0.000	500,000
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	75,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	1.0000	0.000	200,000
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0	0
Total Current Act 511 Taxes – Proportional Assessments			12,875,000
Total Act 511, Current Taxes			2,142,000
Act 511 Tax Limit -->		430,275,958 X	12
		Market Value	Mills
			5,163,311
			(511 Limit)

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> Northumberland	28.7600	29.8200	3.69%	Yes	3.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.7%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.7%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.7%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.7%				
6144	Current Act 511 Trailer Taxes					3.7%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.7%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.7%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.7%				
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.7%				
6152	Current Act 511 Occupation Taxes	200	200.000	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.7%				
6154	Current Act 511 Amusement Taxes					3.7%				
6155	Current Act 511 Business Privilege Taxes	1	1.000	0.00%	Yes	3.7%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.7%				
6157	Current Act 511 Mercantile Taxes					3.7%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,379,538
1200 Special Programs - Elementary / Secondary	4,462,851
1300 Vocational Education	1,324,105
1400 Other Instructional Programs - Elementary / Secondary	1,139,480
1800 Pre-Kindergarten	302,941
Total Instruction	20,608,915
2000 Support Services	
2100 Support Services - Students	565,748
2200 Support Services - Instructional Staff	496,493
2300 Support Services - Administration	1,419,071
2400 Support Services - Pupil Health	427,296
2500 Support Services - Business	689,219
2600 Operation and Maintenance of Plant Services	3,732,358
2700 Student Transportation Services	1,497,827
2800 Support Services - Central	487,407
Total Support Services	9,315,419
3000 Operation of Non-Instructional Services	
3200 Student Activities	687,813
3300 Community Services	29,259
3400 Scholarships and Awards	1,600
Total Operation of Non-Instructional Services	718,672
5000 Other Expenditures and Financing Uses	
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	300,000
Total Estimated Expenditures and Other Financing Uses	30,943,006

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,018,831
200 Personnel Services - Employee Benefits	5,168,312
300 Purchased Professional and Technical Services	64,700
400 Purchased Property Services	116,900
500 Other Purchased Services	1,268,675
600 Supplies	631,720
700 Property	110,300
800 Other Objects	100
Total Regular Programs - Elementary / Secondary	13,379,538
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,479,268
200 Personnel Services - Employee Benefits	1,164,777
300 Purchased Professional and Technical Services	1,301,320
400 Purchased Property Services	3,100
500 Other Purchased Services	457,141
600 Supplies	48,995
700 Property	6,800
800 Other Objects	1,450
Total Special Programs - Elementary / Secondary	4,462,851
1300 Vocational Education	
100 Personnel Services - Salaries	361,332
200 Personnel Services - Employee Benefits	262,523
400 Purchased Property Services	5,200
500 Other Purchased Services	650,000
600 Supplies	45,050
Total Vocational Education	1,324,105
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	132,545
200 Personnel Services - Employee Benefits	119,812
300 Purchased Professional and Technical Services	750,000
500 Other Purchased Services	135,200
600 Supplies	1,923
Total Other Instructional Programs - Elementary / Secondary	1,139,480
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	160,103
200 Personnel Services - Employee Benefits	121,838
500 Other Purchased Services	500
600 Supplies	20,500
Total Pre-Kindergarten	302,941
Total Instruction	20,608,915
2000 Support Services	

<u>Description</u>	<u>Amount</u>
2100 Support Services - Students	
100 Personnel Services - Salaries	278,100
200 Personnel Services - Employee Benefits	178,883
300 Purchased Professional and Technical Services	94,360
500 Other Purchased Services	5,000
600 Supplies	8,105
800 Other Objects	1,300
Total Support Services - Students	565,748
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	200,762
200 Personnel Services - Employee Benefits	148,612
300 Purchased Professional and Technical Services	82,709
400 Purchased Property Services	12,500
500 Other Purchased Services	8,525
600 Supplies	30,896
800 Other Objects	12,489
Total Support Services - Instructional Staff	496,493
2300 Support Services - Administration	
100 Personnel Services - Salaries	696,446
200 Personnel Services - Employee Benefits	468,240
300 Purchased Professional and Technical Services	98,270
400 Purchased Property Services	15,960
500 Other Purchased Services	72,533
600 Supplies	45,518
700 Property	8,500
800 Other Objects	13,604
Total Support Services - Administration	1,419,071
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	199,449
200 Personnel Services - Employee Benefits	167,467
300 Purchased Professional and Technical Services	24,140
400 Purchased Property Services	1,045
500 Other Purchased Services	934
600 Supplies	34,061
800 Other Objects	200
Total Support Services - Pupil Health	427,296
2500 Support Services - Business	
100 Personnel Services - Salaries	331,238
200 Personnel Services - Employee Benefits	218,908
300 Purchased Professional and Technical Services	73,195
400 Purchased Property Services	19,328
500 Other Purchased Services	36,550
600 Supplies	9,300
800 Other Objects	700
Total Support Services - Business	689,219

<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	981,811
200 Personnel Services - Employee Benefits	824,807
300 Purchased Professional and Technical Services	210,843
400 Purchased Property Services	862,684
500 Other Purchased Services	114,407
600 Supplies	737,206
800 Other Objects	600
Total Operation and Maintenance of Plant Services	3,732,358
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	8,000
500 Other Purchased Services	1,477,327
600 Supplies	8,500
800 Other Objects	1,000
Total Student Transportation Services	1,497,827
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	75,245
200 Personnel Services - Employee Benefits	58,721
300 Purchased Professional and Technical Services	39,172
400 Purchased Property Services	96,220
500 Other Purchased Services	6,040
600 Supplies	135,409
700 Property	72,100
800 Other Objects	4,500
Total Support Services - Central	487,407
Total Support Services	9,315,419
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	326,820
200 Personnel Services - Employee Benefits	94,065
300 Purchased Professional and Technical Services	90,182
400 Purchased Property Services	20,230
500 Other Purchased Services	76,223
600 Supplies	56,025
800 Other Objects	24,268
Total Student Activities	687,813
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	947
500 Other Purchased Services	6,650
600 Supplies	14,262
800 Other Objects	2,400
Total Community Services	29,259

<u>Description</u>	<u>Amount</u>
3400 <u>Scholarships and Awards</u>	
600 Supplies	1,600
Total Scholarships and Awards	1,600
Total Operation of Non-Instructional Services	718,672
5000 Other Expenditures and Financing Uses	
5900 <u>Budgetary Reserve</u>	
800 Other Objects	300,000
Total Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	300,000
TOTAL EXPENDITURES	30,943,006

LEA : 116496503 Shamokin Area SD

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Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	2,000,000	1,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	130,000	130,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,800,000	1,200,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	900,000	700,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	20,000	20,000
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	4,850,000	3,050,000

Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

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		

LEA : 116496503 Shamokin Area SD

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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

4,850,000

3,050,000

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund		
0510 Bonds Payable	3,164,000	2,938,000
0520 Extended-Term Financing Agreements Payable	4,500,000	4,403,139
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	285,000	275,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	400,000	400,000
0599 Other Long-Term Liabilities		
Total General Fund	8,349,000	8,016,139

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		

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

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

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Other Agency Fund

Permanent Fund

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

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

8,349,000

8,016,139

Short-Term Payables

06/30/2016 Estimate

06/30/2017 Projection

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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	8,349,000	8,016,139

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	568,737
Total Ending Fund Balance - Committed, Assigned, and Unassigned	568,737
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	868,737

<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	2,000,000
0850 Unassigned Fund Balance	3,787,246
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>5,787,246</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	6,360,590
7000 Revenue from State Sources	17,959,787
8000 Revenue from Federal Sources	1,404,120
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>25,724,497</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>31,511,743</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,602,590
6113 Public Utility Realty Taxes	6,500
6114 Payments in Lieu of Current Taxes - State / Local	42,000
6120 Current Per Capita Taxes, Section 679	40,000
6140 Current Act 511 Taxes - Flat Rate Assessments	67,000
6150 Current Act 511 Taxes - Proportional Assessments	2,075,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	565,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	80,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	700,000
6940 Tuition from Patrons	18,500
6960 Services Provided Other Local Governmental Units / LEAs	53,000
6980 Revenue from Community Services Activities	1,000
6990 Refunds and Other Miscellaneous Revenue	100,000
REVENUE FROM LOCAL SOURCES	6,360,590
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	12,858,668
7271 Special Education funds for School-Aged Pupils	1,716,791
7292 Pre-K Counts	227,000
7310 Transportation (Pupil and Nonpublic/CS)	950,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	56,000
7340 State Property Tax Reduction Allocation	352,328
7810 State Share of Social Security and Medicare Taxes	534,000
7820 State Share of Retirement Contributions	1,265,000
REVENUE FROM STATE SOURCES	17,959,787
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	942,737
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	177,483
8518 NCLB, Title V - Promoting Informed Parental Choice and Innovative Programs	188,900
8519 NCLB, Title VI - Flexibility and Accountability	25,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	70,000
REVENUE FROM FEDERAL SOURCES	1,404,120
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	25,724,497

Act 1 Index (current): 3.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,602,590
Amount of Tax Relief for Homestead Exclusions	<u>\$352,328</u>
Total Approx. Tax Revenue:	\$2,954,918
Approx. Tax Levy for Tax Rate Calculation:	\$3,414,199

	Northumberland	Total
<hr/>		
2015-16 Data		
a. Assessed Value	\$114,281,943	\$114,281,943
b. Real Estate Mills	28.7600	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$430,275,958	\$430,275,958
d. Assessed Value	\$114,493,573	\$114,493,573
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2015-16 Calculations		
f. 2015-16 Tax Levy	\$3,286,749	\$3,286,749
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2015-16 Tax Levy	\$3,286,749	\$3,286,749
(f Total * g)		
i. Base Mills Subject to Index	28.7600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	85.00000%	85.00000%
k. Tax Levy Needed	\$3,414,199	\$3,414,199
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	29.8200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,414,198	\$3,414,198
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,061,870
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,602,590
(n * Est. Pct. Collection)		

AUN: 116496503 Shamokin Area SD

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

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Act 1 Index (current): 3.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,602,590
Amount of Tax Relief for Homestead Exclusions	<u>\$352,328</u>
Total Approx. Tax Revenue:	\$2,954,918
Approx. Tax Levy for Tax Rate Calculation:	\$3,414,199

	Northumberland	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	29.8241	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,414,668	\$3,414,668
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	\$2,409	
Number of Homestead/Farmstead Properties	4904	4904
Median Assessed Value of Homestead Properties		\$7,600

AUN: 116496503 Shamokin Area SD

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

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Act 1 Index (current): 3.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,602,590
Amount of Tax Relief for Homestead Exclusions	<u>\$352,328</u>
Total Approx. Tax Revenue:	\$2,954,918
Approx. Tax Levy for Tax Rate Calculation:	\$3,414,199

Northumberland		Total
-----------------------	--	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$352,328	Lowering RE Tax Rate	\$0	\$352,328
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$352,328

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Northumberland	114,493,573	29.8200	3,414,198			85.00000%	
Totals:	114,493,573		3,414,198	352,328	= 3,061,870	X 85.00000%	= 2,602,590

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		40,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	48,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	33,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			81,000
			67,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	12,000,000
6152 Current Act 511 Occupation Taxes	200.0000	0.000	600,000
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	75,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	1.0000	0.000	200,000
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0	0
Total Current Act 511 Taxes – Proportional Assessments			12,875,000
Total Act 511, Current Taxes			2,075,000
			2,142,000
Act 511 Tax Limit -->		430,275,958 X	12
		Market Value	Mills
			5,163,311
			(511 Limit)

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> Northumberland	28.7600	29.8200	3.69%	Yes	3.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.7%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.7%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.7%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.7%				
6144	Current Act 511 Trailer Taxes					3.7%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.7%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.7%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.7%				
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.7%				
6152	Current Act 511 Occupation Taxes	200	200.000	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.7%				
6154	Current Act 511 Amusement Taxes					3.7%				
6155	Current Act 511 Business Privilege Taxes	1	1.000	0.00%	Yes	3.7%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.7%				
6157	Current Act 511 Mercantile Taxes					3.7%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,379,538
1200 Special Programs - Elementary / Secondary	4,810,221
1300 Vocational Education	1,324,105
1400 Other Instructional Programs - Elementary / Secondary	1,168,605
1800 Pre-Kindergarten	302,941
Total Instruction	20,985,410
2000 Support Services	
2100 Support Services - Students	565,748
2200 Support Services - Instructional Staff	513,188
2300 Support Services - Administration	1,419,071
2400 Support Services - Pupil Health	427,296
2500 Support Services - Business	689,219
2600 Operation and Maintenance of Plant Services	3,732,358
2700 Student Transportation Services	1,497,827
2800 Support Services - Central	487,407
Total Support Services	9,332,114
3000 Operation of Non-Instructional Services	
3200 Student Activities	687,813
3300 Community Services	29,259
3400 Scholarships and Awards	1,600
Total Operation of Non-Instructional Services	718,672
5000 Other Expenditures and Financing Uses	
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	300,000
Total Estimated Expenditures and Other Financing Uses	31,336,196

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,018,831
200 Personnel Services - Employee Benefits	5,168,312
300 Purchased Professional and Technical Services	64,700
400 Purchased Property Services	116,900
500 Other Purchased Services	1,268,675
600 Supplies	631,720
700 Property	110,300
800 Other Objects	100
Total Regular Programs - Elementary / Secondary	13,379,538
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,729,848
200 Personnel Services - Employee Benefits	1,261,567
300 Purchased Professional and Technical Services	1,301,320
400 Purchased Property Services	3,100
500 Other Purchased Services	457,141
600 Supplies	48,995
700 Property	6,800
800 Other Objects	1,450
Total Special Programs - Elementary / Secondary	4,810,221
1300 Vocational Education	
100 Personnel Services - Salaries	361,332
200 Personnel Services - Employee Benefits	262,523
400 Purchased Property Services	5,200
500 Other Purchased Services	650,000
600 Supplies	45,050
Total Vocational Education	1,324,105
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	153,552
200 Personnel Services - Employee Benefits	127,930
300 Purchased Professional and Technical Services	750,000
500 Other Purchased Services	135,200
600 Supplies	1,923
Total Other Instructional Programs - Elementary / Secondary	1,168,605
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	160,103
200 Personnel Services - Employee Benefits	121,838
500 Other Purchased Services	500
600 Supplies	20,500
Total Pre-Kindergarten	302,941
Total Instruction	20,985,410
2000 Support Services	

<u>Description</u>	<u>Amount</u>
2100 Support Services - Students	
100 Personnel Services - Salaries	278,100
200 Personnel Services - Employee Benefits	178,883
300 Purchased Professional and Technical Services	94,360
500 Other Purchased Services	5,000
600 Supplies	8,105
800 Other Objects	1,300
Total Support Services - Students	565,748
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	212,806
200 Personnel Services - Employee Benefits	153,263
300 Purchased Professional and Technical Services	82,709
400 Purchased Property Services	12,500
500 Other Purchased Services	8,525
600 Supplies	30,896
800 Other Objects	12,489
Total Support Services - Instructional Staff	513,188
2300 Support Services - Administration	
100 Personnel Services - Salaries	696,446
200 Personnel Services - Employee Benefits	468,240
300 Purchased Professional and Technical Services	98,270
400 Purchased Property Services	15,960
500 Other Purchased Services	72,533
600 Supplies	45,518
700 Property	8,500
800 Other Objects	13,604
Total Support Services - Administration	1,419,071
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	199,449
200 Personnel Services - Employee Benefits	167,467
300 Purchased Professional and Technical Services	24,140
400 Purchased Property Services	1,045
500 Other Purchased Services	934
600 Supplies	34,061
800 Other Objects	200
Total Support Services - Pupil Health	427,296
2500 Support Services - Business	
100 Personnel Services - Salaries	331,238
200 Personnel Services - Employee Benefits	218,908
300 Purchased Professional and Technical Services	73,195
400 Purchased Property Services	19,328
500 Other Purchased Services	36,550
600 Supplies	9,300
800 Other Objects	700
Total Support Services - Business	689,219

<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	981,811
200 Personnel Services - Employee Benefits	824,807
300 Purchased Professional and Technical Services	210,843
400 Purchased Property Services	862,684
500 Other Purchased Services	114,407
600 Supplies	737,206
800 Other Objects	600
Total Operation and Maintenance of Plant Services	3,732,358
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	8,000
500 Other Purchased Services	1,477,327
600 Supplies	8,500
800 Other Objects	1,000
Total Student Transportation Services	1,497,827
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	75,245
200 Personnel Services - Employee Benefits	58,721
300 Purchased Professional and Technical Services	39,172
400 Purchased Property Services	96,220
500 Other Purchased Services	6,040
600 Supplies	135,409
700 Property	72,100
800 Other Objects	4,500
Total Support Services - Central	487,407
Total Support Services	9,332,114
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	326,820
200 Personnel Services - Employee Benefits	94,065
300 Purchased Professional and Technical Services	90,182
400 Purchased Property Services	20,230
500 Other Purchased Services	76,223
600 Supplies	56,025
800 Other Objects	24,268
Total Student Activities	687,813
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	947
500 Other Purchased Services	6,650
600 Supplies	14,262
800 Other Objects	2,400
Total Community Services	29,259

<u>Description</u>	<u>Amount</u>
3400 <u>Scholarships and Awards</u>	
600 Supplies	1,600
Total Scholarships and Awards	1,600
Total Operation of Non-Instructional Services	718,672
5000 Other Expenditures and Financing Uses	
5900 <u>Budgetary Reserve</u>	
800 Other Objects	300,000
Total Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	300,000
TOTAL EXPENDITURES	31,336,196

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Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	2,000,000	1,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	130,000	130,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,800,000	1,200,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	900,000	700,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	20,000	20,000
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	4,850,000	3,050,000

Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

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		

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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 **4,850,000** **3,050,000**

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	3,164,000	2,938,000
0520 Extended-Term Financing Agreements Payable	4,500,000	4,403,139
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	285,000	275,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	400,000	400,000
0599 Other Long-Term Liabilities		

Total General Fund	\$8,349,000	\$8,016,139
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Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total Other Comptroller-Approved Special Revenue Funds		
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Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

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

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Other Agency Fund

Permanent Fund

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

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

\$8,349,000

\$8,016,139

Short-Term Payables

06/30/2016 Estimate

06/30/2017 Projection

- 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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$8,349,000	\$8,016,139
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	175,547
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$175,547
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$475,547