

Hempfield School District

2015-2016 Final Budget

This document is the PDE 2028 form required by Act 1. The Final Budget was adopted by the Board at the June 9, 2015 voting meeting. A summary of the revenues and expenses in a more readable format is also included, with comparison to the prior year.

Hempfield School District
2015 - 2016 Proposed Final Budget Summary

| REVENUE | Final 2014-15 Budget | Final 2015-16 Budget |
|--|---------------------------------|---------------------------------|
| Local Revenue | | |
| Current, PILOT, Interim & Delinq Real Estate Tax (1.0% millage increase included in proposed final budget); Millage rate 19.653 | \$ 68,154,132 | \$ 69,411,954 |
| Public Utility Taxes | 90,000 | 92,000 |
| Earned Income Tax | 6,295,000 | 6,390,000 |
| Transfer Tax | 1,070,000 | 1,000,000 |
| Interest on Investments | 75,000 | 100,000 |
| Fed & Local Rev Pass Through | 1,175,000 | 1,325,000 |
| Rentals & Tuition | 212,500 | 257,500 |
| Extracurricular Programs and Student fees | 228,000 | 263,000 |
| Misc. | 281,100 | 296,750 |
| Total Local Revenue | \$ 77,580,732 | \$ 79,136,204 |
| State Revenue (local budget assumes Homestead/Farmstead pass thru) | 27,716,957 | 29,296,543 |
| Federal Revenue (includes Keystones to Opportunity grant - 2nd year) | 1,554,277 | 1,730,000 |
| TOTAL REVENUE | \$ 106,851,966 | \$ 110,162,747 |
| Operating transfer from Day Care (profits - Hildebrandt program) | 82,000 | 100,000 |
| Transportation savings carry-over from 2013-14, transition Special Ed transportation | 400,000 | - |
| Transfer from Debt Service Reserve; for 2014-15 and 2015-16, this is a planned use of the reserve for a temporary spike in Debt Service payments (2 years) | 600,000 | 600,000 |
| Transfer from PSERS Retirement Reserve (note long-term strategy of \$500,000 per year for about ten years from this reserve) | 500,000 | 500,000 |
| Remaining deficit would be funded from existing fund balance if needed | 499,811 | 460,758 |
| Similar to past years, we would continue to have a \$1 million Budgetary Reserve line item, but not fund that on a current basis; Use Fund Balance reserves if needed to spend this part of budget | 1,000,000 | 1,000,000 |
| Total Revenues and other fund transfers | \$ 109,933,777 | \$ 112,823,505 |
| EXPENDITURES | | |
| Instructional | | |
| Regular Instruction | \$ 51,263,714 | \$ 53,275,314 |
| Special Education | 14,444,981 | 14,746,664 |
| Vocational Education | 1,440,000 | 1,340,000 |
| Other Instructional Programs | 626,753 | 655,348 |
| Total Instructional | \$ 67,775,448 | \$ 70,017,326 |
| Support | | |
| Pupil Personnel | \$ 4,105,102 | \$ 4,295,514 |
| Library Services and Staff Development | 2,048,882 | 2,266,650 |
| Administration | 5,034,950 | 5,049,564 |
| Pupil Health | 1,110,399 | 1,181,630 |
| Business | 1,355,337 | 1,426,177 |
| Maintenance and Custodial Services | 7,528,279 | 7,870,660 |
| Transportation | 5,231,631 | 4,872,704 |
| Technology/Central Services/Public Relations | 2,445,410 | 2,530,111 |
| Other Support Services | 60,000 | 60,000 |
| Total Support | \$ 28,919,990 | \$ 29,553,010 |
| Non-instructional Services | | |
| Student Activities | 303,670 | 411,342 |
| Athletic Programs | 1,377,556 | 1,423,974 |
| | \$ 1,681,226 | \$ 1,835,316 |
| Other Financial Uses | | |
| Debt Service | \$ 10,157,113 | \$ 10,017,853 |
| Capital Reserve Transfer | 400,000 | 400,000 |
| Budgetary Reserve | 1,000,000 | 1,000,000 |
| Total Other Uses | \$ 11,557,113 | \$ 11,417,853 |
| TOTAL EXPENDITURES | \$ 109,933,777 | \$ 112,823,505 |

LEA Name: Hempfield SD

Class: 2

AUN Number: 113363103

County: Lancaster

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

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/9/2015

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Mary Lynne Kniley

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Return to: Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
Division of Subsidy Data and Administration
333 Market Street
Harrisburg, PA 17126-0333

| <u>ITEM</u> | <u>AMOUNTS</u> |
|--|------------------------|
| Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | |
| 1 Estimated Beginning Fund Balance - Committed | 2,200,000 |
| 2 Estimated Beginning Fund Balance - Assigned | 1,000,000 |
| 3 Estimated Beginning Fund Balance - Unassigned | 6,600,000 |
| 4 | 0 |
| 5 | 0 |
| 6 | 0 |
| Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | 9,800,000 |
| Estimated Revenues And Other Financing Sources | |
| 6000 Revenue from Local Sources | 79,134,204 |
| 7000 Revenue from State Sources | 29,296,543 |
| 8000 Revenue from Federal Sources | 1,730,000 |
| 9000 Other Financing Sources | 1,202,000 |
| Total Estimated Revenues And Other Financing Sources | 111,362,747 |
| Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation | 121,162,747 |

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 113363103 Hempfield SD

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|-----------------------------------|---|-------------------|
| REVENUE FROM LOCAL SOURCES | | |
| 6111 | Current Real Estate Taxes | 68,412,467 |
| 6112 | Interim Real Estate Taxes | 329,354 |
| 6113 | Public Utility Realty Tax | 92,000 |
| 6114 | Payments in Lieu of Current Taxes - State / Local Reimbursement | 40,000 |
| 6115 | Payments in Lieu of Current Taxes - Federal Reimbursement | 0 |
| 6120 | Per Capita Taxes, Section 679 | 0 |
| 6130 | Taxpayer Relief Taxes - Proportional Assessments | 0 |
| 6140 | Current Act 511 Taxes - Flat Rate Assessments | 0 |
| 6150 | Current Act 511 Taxes - Proportional Assessments | 7,390,000 |
| 6160 | Non-Real Estate Taxes - First Class Districts Only | 0 |
| 6400 | Delinquencies on Taxes Levied / Assessed by LEA | 630,133 |
| 6500 | Earnings on Investments | 100,000 |
| 6700 | Revenues from District Activities | 261,000 |
| 6800 | Revenue from Intermediary Sources / Pass-Through Funds | 1,325,000 |
| 6910 | Rentals | 120,000 |
| 6920 | Contributions/Donations/Grants From Private Sources | 54,250 |
| 6940 | Tuition from Patrons | 139,500 |
| 6960 | Services Provided Other Local Governmental Units / LEAs | 40,000 |
| 6970 | Services Provided Other Funds | 0 |
| 6980 | Revenue From Community Service Activities | 0 |
| 6990 | Refunds and Other Miscellaneous Revenue | 200,500 |
| | REVENUE FROM LOCAL SOURCES | 79,134,204 |

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|-----------------------------------|---|-------------------|
| REVENUE FROM STATE SOURCES | | |
| 7110 | Basic Education Funding (Gross) | 12,595,227 |
| 7160 | Tuition for Orphans and Children Placed in Private Homes | 117,000 |
| 7170 | School Improvement Grants | 0 |
| 7180 | Staff and Program Development | 0 |
| 7220 | Vocational Education | 0 |
| 7240 | Driver Education - Student | 0 |
| 7250 | Migratory Children | 0 |
| 7260 | Workforce Investment Act | 0 |
| 7271 | Special Education Funding for School Aged Pupils | 3,394,980 |
| 7272 | Early Intervention | 0 |
| 7280 | Adult Literacy | 0 |
| 7292 | Pre-K Counts | 0 |
| 7299 | Other Program Subsidies Not Listed in 7200 Series | 0 |
| 7310 | Transportation (Regular and Additional) | 1,650,000 |
| 7320 | Rental and Sinking Fund Payments / Building Reimbursement Subsidy | 1,237,585 |
| 7330 | Health Services (Medical, Dental, Nurse, Act 25) | 135,000 |
| 7340 | State Property Tax Reduction Allocation | 1,628,763 |
| 7350 | Sewage Treatment Operations / Environmental Subsidies | 0 |
| 7360 | Safe Schools | 0 |
| 7400 | Vocational Training of the Unemployed | 0 |
| 7501 | PA Accountability Grants | 0 |
| 7505 | Ready to Learn Block Grant | 0 |
| 7509 | Supplemental Equipment Grants | 0 |
| 7598 | Revenue for the Support of Public Schools | 0 |
| 7599 | Other State Revenue Not Listed in the 7500 Series | 0 |
| 7810 | State Share of Social Security and Medicare Taxes | 1,948,000 |
| 7820 | State Share of Retirement Contributions | 6,589,988 |
| 7900 | Revenue for Technology | 0 |
| | REVENUE FROM STATE SOURCES | 29,296,543 |

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|-------------------------------------|--|------------------|
| REVENUE FROM FEDERAL SOURCES | | |
| 8110 | Payments for Federally Impacted Areas - P.L. 81-874 | 0 |
| 8190 | Other Unrestricted Grants-in-Aid Direct from Federal Government | 0 |
| 8200 | Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth | 0 |
| 8310 | Payments for Federally Impacted Areas - P.L. 81-815 | 0 |
| 8320 | Energy Conservation Grants - TA and ECM | 0 |
| 8390 | Other Restricted Grants-in-Aid Directly from Federal Government | 0 |
| 8511 | Grants for IDEA and NCLB Programs not Specified in 8510 series | 0 |
| 8512 | IDEA, Part B | 0 |
| 8513 | IDEA, Section 619 | 0 |
| 8514 | NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged | 1,475,000 |
| 8515 | NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals | 190,000 |
| 8516 | NCLB, Title III - Language Instr. for LEP and Immgrant Students | 65,000 |
| 8517 | NCLB, Title IV - 21st Century Schools | 0 |
| 8518 | NCLB, Title V – Promoting Informed Parental Choice And Innovative Programs | 0 |
| 8519 | NCLB, Title VI - Flexibility and Accountability | 0 |
| 8521 | Vocational Education - Operating Expenditures | 0 |
| 8540 | Nutrition Education and Training | 0 |
| 8560 | Federal Block Grants | 0 |
| 8580 | Child Care and Development Block Grants | 0 |
| 8610 | Homeless Assistance Act | 0 |
| 8620 | Adult Basic Education | 0 |
| 8640 | Headstart | 0 |
| 8660 | Workforce Investment Act | 0 |
| 8690 | Other Restricted Federal Grants-in-Aid Through the Commonwealth | 0 |
| 8731 | ARRA - Build America Bonds | 0 |
| 8732 | ARRA-Qualified School Construction Bonds (QSCB) | 0 |
| 8733 | ARRA-Qualified Zone Academy Bonds (QZAB) | 0 |
| 8810 | School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS) | 0 |
| 8820 | Medical Assistance Reimbursement For Administrative Claiming (Quarterly) | 0 |
| 8830 | Medical Assistance Reimbursements (ACCESS) - Early Intervention | 0 |
| | REVENUE FROM FEDERAL SOURCES | 1,730,000 |

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|---|---|--------------------|
| OTHER FINANCING SOURCES | | |
| 9100 | Sale of Bonds | 0 |
| 9200 | Proceeds From Extended Term Financing | 0 |
| 9320 | Special Revenue Fund Transfers | 0 |
| 9330 | Capital Projects Fund Transfers | 0 |
| 9340 | Debt Service Fund Transfers | 600,000 |
| 9350 | Enterprise Fund Transfers | 100,000 |
| 9360 | Internal Service Fund Transfers | 500,000 |
| 9370 | Trust and Agency Fund Transfers | 0 |
| 9380 | Activity Fund Transfers | 0 |
| 9390 | Permanent Fund Transfers | 0 |
| 9400 | Sale or Compensation for Loss of Fixed Assets | 2,000 |
| 9500 | Capital Contributions | 0 |
| 9710 | Transfers from Component Units | 0 |
| 9720 | Transfers from Primary Governments | 0 |
| 9800 | Intrafund Transfers In | 0 |
| 9900 | Other Financing Sources Not Listed in the 9000 Series | 0 |
| | OTHER FINANCING SOURCES | 1,202,000 |
| TOTAL ESTIMATED REVENUES AND OTHER SOURCES | | 111,362,747 |

Act 1 Index (current): 2.2%

| | |
|--|---------------------------|
| Calculation Method: | Rate |
| Approx. Tax Revenue from RE Taxes: | \$68,412,467 |
| Amount of Tax Relief for Homestead Exclusions + | <u>\$1,633,471</u> |
| Total Approx. Tax Revenue: | \$70,045,938 |
| Approx. Tax Levy for Tax Rate Calculation: | \$71,728,212 |
| | Lancaster |

| | | Total |
|---|-----------------|-----------------|
| <hr/> | | |
| 2014-15 Data | | |
| a. Assessed Value | \$3,617,416,557 | \$3,617,416,557 |
| b. Real Estate Mills | 19.4590 | |
| I. 2015-16 Data | | |
| c. 2013 STEB Market Value | \$3,881,781,063 | \$3,881,781,063 |
| d. Assessed Value | \$3,649,733,500 | \$3,649,733,500 |
| e. Assessed Value of New Constr/ Renov | \$0 | \$0 |
| <hr/> | | |
| 2014-15 Calculations | | |
| f. 2014-15 Tax Levy | \$70,391,309 | \$70,391,309 |
| (a * b) | | |
| 2015-16 Calculations | | |
| II. g. Percent of Total Market Value | 100.00000% | 100.00000% |
| h. Rebalanced 2014-15 Tax Levy | \$70,391,309 | \$70,391,309 |
| (f Total * g) | | |
| i. Base Mills Subject to Index | 19.4590 | |
| (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 | 97.60000% | 97.60000% |
| k. Tax Levy Needed | \$71,728,212 | \$71,728,212 |
| (Approx. Tax Levy * g) | | |
| III. I. 2015-16 Real Estate Tax Rate | 19.6530 | |
| (k / d * 1000) | | |
| m. Tax Levy Generated by Mills | \$71,728,212 | \$71,728,212 |
| (l / 1000 * d) | | |
| n. Tax Levy minus Tax Relief for Homestead Exclusions | | \$70,094,741 |
| (m - Amount of Tax Relief for Homestead Exclusions) | | |
| o. Net Tax Revenue Generated By Mills | | \$68,412,467 |
| (n * Est. Pct. Collection) | | |
| <hr/> | | |

Act 1 Index (current): 2.2%

| | |
|--|---------------------------|
| Calculation Method: | Rate |
| Approx. Tax Revenue from RE Taxes: | \$68,412,467 |
| Amount of Tax Relief for Homestead Exclusions + | <u>\$1,633,471</u> |
| Total Approx. Tax Revenue: | \$70,045,938 |
| Approx. Tax Levy for Tax Rate Calculation: | \$71,728,212 |
| | Lancaster |

Total

| | | |
|---|--------------|--------------|
| Index Maximums | | |
| p. Maximum Mills Based On Index (i * (1 + Index)) | 19.8870 | |
| q. Mills In Excess of Index if (l > p), (l - p) | 0.0000 | 0.0000 |
| r. Maximum Tax Levy Based On Index (p / 1000) * d | \$72,582,250 | \$72,582,250 |
| 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 | | |
| Assessed Value Exclusion per Homestead | \$6,353 | |
| Number of Homestead/Farmstead Properties | 13,084 | 13,084 |
| V. Median Assessed Value of Homestead Properties | | \$148,100 |

Act 1 Index (current): 2.2%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$68,412,467

Amount of Tax Relief for Homestead Exclusions + \$1,633,471

Total Approx. Tax Revenue: \$70,045,938

Approx. Tax Levy for Tax Rate Calculation: \$71,728,212

Lancaster

Total

| | | | | | |
|---|-------------|----------------------|-----|--|--------------------|
| State Property Tax Reduction Allocation used for: Homestead Exclusions | \$1,628,763 | Lowering RE Tax Rate | \$0 | | \$1,628,763 |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions | \$4,708 | | | | \$4,708 |
| Amount of Tax Relief from State/Local Sources | | | | | <u>\$1,633,471</u> |

CODE

6111 Current Real Estate Taxes

| County Name | Taxable Assessed Value | Real Estate Mills | Tax Levy Generated by Mills | Amount of Tax Relief for Homestead Exclusions | Tax Levy Minus Homestead Exclusions | Percent Collected | Net Tax Revenue Generated By Mills |
|-------------|------------------------|-------------------|-----------------------------|---|-------------------------------------|-------------------|------------------------------------|
| Lancaster | 3,649,733,500 | 19.6530 | 71,728,212 | | | 97.60000% | |
| | 0 | | 0 | | | 0.00000% | |
| | 0 | | 0 | | | 0.00000% | |
| | 0 | | 0 | | | 0.00000% | |
| Totals: | 3,649,733,500 | | 71,728,212 | - 1,633,471 | = 70,094,741 | 97.60000% | = 68,412,467 |

| | Rate | Estimated Revenue |
|---|------|-------------------|
| 6120 <u>Per Capita Taxes, Section 679</u> | 0.00 | 0 |

6140 Current Act 511 Taxes - Flat Rate Assessments

| | Rate | Add'l Rate (if appl.) | Tax Levy | Estimated Revenue |
|---|--------|-----------------------|----------|-------------------|
| 6141 Per Capita Taxes, Act 511 | \$0.00 | \$0.00 | 0 | 0 |
| 6142 Occupation Taxes - Flat Rate | \$0.00 | \$0.00 | 0 | 0 |
| 6143 Local Services / Occupational Privilege Taxes | \$0.00 | \$0.00 | 0 | 0 |
| 6144 Trailer Taxes | \$0.00 | \$0.00 | 0 | 0 |
| 6145 Business Privilege Taxes - Flat Rate | \$0.00 | \$0.00 | 0 | 0 |
| 6146 Mechanical Device Taxes - Flat Rate | \$0.00 | \$0.00 | 0 | 0 |
| 6149 Other Flat Rate Assessments | \$0.00 | \$0.00 | 0 | 0 |
| Total Current Act 511 Taxes - Flat Rate Assessments | | | 0 | 0 |

6150 Current Act 511 Taxes - Proportional Assessments

| | Rate | Add'l Rate (if appl.) | Tax Levy | Estimated Revenue |
|--|-------|-----------------------|-----------|-------------------|
| 6151 Earned Income Taxes, Act 511 | 0.50% | 0.00% | 6,390,000 | 6,390,000 |
| 6152 Occupation Taxes - Proportional Rate | 0 | 0 | 0 | 0 |
| 6153 Real Estate Transfer Taxes | 0.50% | 0.00% | 1,000,000 | 1,000,000 |
| 6154 Amusement Taxes | 0.00% | 0.00% | 0 | 0 |
| 6155 Business Privilege Taxes - Proportional Rate | 0 | 0 | 0 | 0 |
| 6156 Mechanical Device Taxes - Percentage | 0.00% | 0.00% | 0 | 0 |
| 6157 Mercantile Taxes | 0 | 0 | 0 | 0 |
| 6159 Other Proportional Assessments | 0 | 0 | 0 | 0 |
| Total Current Act 511 Taxes - Proportional Assessments | | | 7,390,000 | 7,390,000 |

Total Act 511, Current Taxes

| | | | | | |
|-------------------|-----|---------------|---|-------|-------------|
| Act 511 Tax Limit | --- | 3,881,781,063 | X | 12 | 46,581,373 |
| | | Market Value | | Mills | (511 Limit) |

| <u>ITEM</u> | | <u>AMOUNTS</u> | |
|-------------|--|-------------------|--------------------|
| 1000 | Instruction | | |
| 1100 | Regular Programs - Elementary/Secondary | 53,275,314 | |
| 1200 | Special Programs - Elementary/Secondary | 14,746,664 | |
| 1300 | Vocational Education | 1,340,000 | |
| 1400 | Other Instructional Programs - Elementary/Secondary | 655,348 | |
| 1500 | Nonpublic School Programs | 0 | |
| 1600 | Adult Education Programs | 0 | |
| 1700 | Higher Education Programs | 0 | |
| 1800 | Pre-Kindergarten | 0 | |
| | Total 1000 Instruction | 70,017,326 | |
| 2000 | Support Services | | |
| 2100 | Support Services - Pupil Personnel | 4,295,514 | |
| 2200 | Support Services - Instructional Staff | 2,266,650 | |
| 2300 | Support Services - Administration | 5,049,564 | |
| 2400 | Support Services - Pupil Health | 1,181,630 | |
| 2500 | Support Services - Business | 1,426,177 | |
| 2600 | Operation & Maintenance of Plant Services | 7,870,660 | |
| 2700 | Student Transportation Services | 4,872,704 | |
| 2800 | Support Services - Central | 2,530,111 | |
| 2900 | Other Support Services | 60,000 | |
| | Total 2000 Support Services | 29,553,010 | |
| 3000 | Operation of Non-instructional Services | | |
| 3100 | Food Services | 0 | |
| 3200 | Student Activities | 1,835,316 | |
| 3300 | Community Services | 0 | |
| 3400 | Scholarships and Awards | 0 | |
| | Total 3000 Operation of Non-instructional Services | 1,835,316 | |
| 4000 | Facilities Acquisition, Construction and Improvement Services | | |
| 4000 | Facilities Acquisition, Construction and Improvement Services | 0 | |
| | Total 4000 Facilities Acquisition, Construction and Improvement | 0 | |
| | Total Estimated Expenditures | | 101,405,652 |
| 5000 | Other Expenditures and Financing Uses | | |
| 5100 | Debt Service | 0 | |
| 5200 | Interfund Transfers - Out | 10,417,853 | |
| 5300 | Transfers Involving Component Units | 0 | |
| 5500 | Special and Extraordinary Items | 0 | |
| 5900 | Budgetary Reserve | 1,000,000 | |
| | Total Other Financing Uses | | 11,417,853 |
| | Total Estimated Expenditures and Other Financing Uses | | 112,823,505 |
| | Appropriation of Prior Year Fund Balance | | 0 |
| | Total Appropriations | | 112,823,505 |
| | Ending Committed, Assigned and Unassigned Fund Balance | | 8,339,242 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|---|----------------|
| 1000 | INSTRUCTION | |
| 1100 | Regular Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 31,435,001 |
| 200 | Personnel Services-Employee Benefits | 18,061,045 |
| 300 | Purchased Professional & Technical Services | 249,000 |
| 400 | Purchased Property Services | 235,985 |
| 500 | Other Purchased Services | 1,686,000 |
| 600 | Supplies | 1,477,754 |
| 700 | Property | 126,389 |
| 800 | Other Objects | 4,140 |
| | Total Regular Programs - Elementary/Secondary | 53,275,314 |
| 1200 | Special Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 6,907,644 |
| 200 | Personnel Services-Employee Benefits | 4,217,805 |
| 300 | Purchased Professional & Technical Services | 2,765,415 |
| 400 | Purchased Property Services | 13,000 |
| 500 | Other Purchased Services | 745,050 |
| 600 | Supplies | 92,450 |
| 700 | Property | 4,000 |
| 800 | Other Objects | 1,300 |
| | Total Special Programs - Elementary/Secondary | 14,746,664 |
| 1300 | Vocational Education | |
| 100 | Personnel Services-Salaries | 0 |
| 200 | Personnel Services-Employee Benefits | 0 |
| 300 | Purchased Professional & Technical Services | 240,000 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 950,000 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 150,000 |
| | Total Vocational Education | 1,340,000 |
| 1400 | Other Instructional Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 378,739 |
| 200 | Personnel Services-Employee Benefits | 233,259 |
| 300 | Purchased Professional & Technical Services | 3,000 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 35,650 |
| 600 | Supplies | 4,700 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Other Instructional Programs - Elementary/Secondary | 655,348 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|--------------------------|---|-------------------|
| 1500 | Nonpublic School Programs | |
| 100 | Personnel Services-Salaries | 0 |
| 200 | Personnel Services-Employee Benefits | 0 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 0 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Nonpublic School Programs | 0 |
| 1600 | Adult Education Programs | |
| 100 | Personnel Services-Salaries | 0 |
| 200 | Personnel Services-Employee Benefits | 0 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 0 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Adult Education Programs | 0 |
| 1700 | Higher Education Programs | |
| 500 | Other Purchased Services | 0 |
| 600 | Supplies | 0 |
| | Total Higher Education Programs | 0 |
| 1800 | Pre-Kindergarten | |
| 100 | Personnel Services-Salaries | 0 |
| 200 | Personnel Services-Employee Benefits | 0 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 0 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Pre-Kindergarten | 0 |
| Total Instruction | | 70,017,326 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|--|----------------|
| 2000 | SUPPORT SERVICES | |
| 2100 | Support Services - Pupil Personnel | |
| 100 | Personnel Services-Salaries | 2,662,872 |
| 200 | Personnel Services-Employee Benefits | 1,587,902 |
| 300 | Purchased Professional & Technical Services | 25,000 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 5,750 |
| 600 | Supplies | 13,340 |
| 700 | Property | 0 |
| 800 | Other Objects | 650 |
| | Total Support Services - Pupil Personnel | 4,295,514 |
| 2200 | Support Services - Instructional Staff | |
| 100 | Personnel Services-Salaries | 1,357,347 |
| 200 | Personnel Services-Employee Benefits | 572,828 |
| 300 | Purchased Professional & Technical Services | 102,000 |
| 400 | Purchased Property Services | 5,000 |
| 500 | Other Purchased Services | 3,600 |
| 600 | Supplies | 206,080 |
| 700 | Property | 19,000 |
| 800 | Other Objects | 795 |
| | Total Support Services - Instructional Staff | 2,266,650 |
| 2300 | Support Services - Administration | |
| 100 | Personnel Services-Salaries | 2,770,810 |
| 200 | Personnel Services-Employee Benefits | 1,823,854 |
| 300 | Purchased Professional & Technical Services | 340,500 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 60,600 |
| 600 | Supplies | 21,000 |
| 700 | Property | 0 |
| 800 | Other Objects | 32,800 |
| | Total Support Services - Administration | 5,049,564 |
| 2400 | Support Services - Pupil Health | |
| 100 | Personnel Services-Salaries | 740,711 |
| 200 | Personnel Services-Employee Benefits | 410,819 |
| 300 | Purchased Professional & Technical Services | 8,700 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 3,100 |
| 600 | Supplies | 18,000 |
| 700 | Property | 0 |
| 800 | Other Objects | 300 |
| | Total Support Services - Pupil Health | 1,181,630 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|---|----------------|
| 2500 | Support Services - Business | |
| 100 | Personnel Services-Salaries | 825,139 |
| 200 | Personnel Services-Employee Benefits | 496,138 |
| 300 | Purchased Professional & Technical Services | 53,300 |
| 400 | Purchased Property Services | 6,000 |
| 500 | Other Purchased Services | 15,400 |
| 600 | Supplies | 26,000 |
| 700 | Property | 0 |
| 800 | Other Objects | 4,200 |
| | Total Support Services - Business | 1,426,177 |
| 2600 | Operation & Maintenance of Plant Services | |
| 100 | Personnel Services-Salaries | 2,477,896 |
| 200 | Personnel Services-Employee Benefits | 1,782,414 |
| 300 | Purchased Professional & Technical Services | 179,000 |
| 400 | Purchased Property Services | 2,107,500 |
| 500 | Other Purchased Services | 285,000 |
| 600 | Supplies | 1,000,950 |
| 700 | Property | 34,550 |
| 800 | Other Objects | 3,350 |
| | Total Operation & Maintenance of Plant Services | 7,870,660 |
| 2700 | Student Transportation Services | |
| 100 | Personnel Services-Salaries | 108,315 |
| 200 | Personnel Services-Employee Benefits | 68,756 |
| 300 | Purchased Professional & Technical Services | 5,000 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 4,689,633 |
| 600 | Supplies | 600 |
| 700 | Property | 0 |
| 800 | Other Objects | 400 |
| | Total Student Transportation Services | 4,872,704 |
| 2800 | Support Services - Central | |
| 100 | Personnel Services-Salaries | 946,771 |
| 200 | Personnel Services-Employee Benefits | 505,470 |
| 300 | Purchased Professional & Technical Services | 45,000 |
| 400 | Purchased Property Services | 172,200 |
| 500 | Other Purchased Services | 184,220 |
| 600 | Supplies | 405,800 |
| 700 | Property | 269,000 |
| 800 | Other Objects | 1,650 |
| | Total Support Services - Central | 2,530,111 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|-------------------------------|--|-------------------|
| 2900 | Other Support Services | |
| 100 | Personnel Services-Salaries | 0 |
| 200 | Personnel Services-Employee Benefits | 0 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 60,000 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Other Support Services | 60,000 |
| Total Support Services | | 29,553,010 |
| 3000 | OPERATION OF NON-INSTRUCTIONAL SERVICES | |
| 3100 | Food Services | |
| 100 | Personnel Services-Salaries | 0 |
| 200 | Personnel Services-Employee Benefits | 0 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 0 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Food Services | 0 |
| 3200 | Student Activities | |
| 100 | Personnel Services-Salaries | 943,315 |
| 200 | Personnel Services-Employee Benefits | 367,601 |
| 300 | Purchased Professional & Technical Services | 148,950 |
| 400 | Purchased Property Services | 1,000 |
| 500 | Other Purchased Services | 121,600 |
| 600 | Supplies | 123,150 |
| 700 | Property | 74,750 |
| 800 | Other Objects | 54,950 |
| | Total Student Activities | 1,835,316 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|--|------------------|
| 3300 | Community Services | |
| 100 | Personnel Services-Salaries | 0 |
| 200 | Personnel Services-Employee Benefits | 0 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 0 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Community Services | 0 |
| 3400 | Scholarships and Awards | |
| 100 | Personnel Services-Salaries | 0 |
| 200 | Personnel Services-Employee Benefits | 0 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 0 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Scholarships and Awards | 0 |
| | Total Operation of Non-instructional Services | 1,835,316 |
| 4000 | FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT | |
| 4000 | Facilities Acquisition, Construction and Improvement Services | |
| 100 | Personnel Services-Salaries | 0 |
| 200 | Personnel Services-Employee Benefits | 0 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 0 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| | Total Facilities Acquisition, Construction and Improvement Services | 0 |
| 5000 | OTHER EXPENDITURES AND FINANCING USES | |
| 5100 | Debt Service | |
| 800 | Other Objects | 0 |
| 900 | Other Uses of Funds | 0 |
| | Total Debt Service | 0 |
| 5200 | Interfund Transfers - Out | |
| 900 | Other Uses of Funds | 10,417,853 |
| | Total Interfund Transfers - Out | 10,417,853 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> | |
|---------------------------|--|----------------|--------------------|
| 5300 | Transfers Involving Component Units | | |
| 900 | Other Uses of Funds | 0 | |
| | Total Transfers Involving Component Units | 0 | |
| 5500 | Special and Extraordinary Items | | |
| 800 | Other Objects | 0 | |
| 900 | Other Uses of Funds | 0 | |
| | Total Special and Extraordinary Items | 0 | |
| 5900 | Budgetary Reserve | | |
| 800 | Other Objects | 1,000,000 | |
| | Total Budgetary Reserve | 1,000,000 | |
| | Total Other Expenditures and Financing Uses | | 11,417,853 |
| TOTAL EXPENDITURES | | | 112,823,505 |

| | <u>06/30/2015 Estimate</u> | <u>06/30/2016 Projection</u> |
|---|---------------------------------|---------------------------------|
| <u>CASH AND SHORT-TERM INVESTMENTS</u> | | |
| General Fund | 14,000,000 | 13,500,000 |
| Special Revenue Fund | | |
| Athletic/School-Sponsored Extra Curricular Activities | 0 | 0 |
| Other Comptroller-Approved Special Revenue Fund | 0 | 0 |
| Capital Projects Fund | | |
| Capital Reserve Fund - §690 | 0 | 0 |
| Capital Reserve Fund - §1431 | 4,000,000 | 3,250,000 |
| Capital Projects Fund – Other | 0 | 0 |
| Debt Service Fund | 4,250,000 | 3,650,000 |
| Enterprise Fund (Food Service, Child Care) | 200,000 | 150,000 |
| Internal Service Fund | 8,000,000 | 7,500,000 |
| Fiduciary Trust Fund (Investment, Pension) | 0 | 0 |
| Agency Fund | 225,000 | 225,000 |
| Total Cash and Short-Term Investments | <u>30,675,000</u> | <u>28,275,000</u> |
| <u>LONG-TERM INVESTMENTS</u> | | |
| General Fund | 0 | 0 |
| Special Revenue Fund | | |
| Athletic/School-Sponsored Extra Curricular Activities | 0 | 0 |
| Other Comptroller-Approved Special Revenue Fund | 0 | 0 |
| Capital Projects Fund | | |
| Capital Reserve Fund - §690 | 0 | 0 |
| Capital Reserve Fund - §1431 | 0 | 0 |
| Capital Projects Fund – Other | 0 | 0 |
| Debt Service Fund | 0 | 0 |
| Enterprise Fund (Food Service, Child Care) | 0 | 0 |
| Internal Service Fund | 0 | 0 |
| Fiduciary Trust Fund (Investment, Pension) | 0 | 0 |
| Agency Fund | 0 | 0 |
| Total Long-Term Investments | <u>0</u> | <u>0</u> |
| TOTAL CASH AND INVESTMENTS | <u><u>30,675,000</u></u> | <u><u>28,275,000</u></u> |

| | <u>06/30/2015 Estimate</u> | <u>06/30/2016 Projection</u> |
|--|----------------------------|------------------------------|
| <u>LONG-TERM INDEBTEDNESS</u> | | |
| Extended Term Financing Agreements Payable | 0 | 0 |
| Other Long-Term Liabilities | 3,000,000 | 3,000,000 |
| Bonds Payable | 108,655,000 | 102,030,000 |
| Lease-Purchase Obligations | 0 | 0 |
| Accumulated Compensated Absences | 2,700,000 | 2,850,000 |
| Authority Lease Obligations | 0 | 0 |
| TOTAL LONG-TERM INDEBTEDNESS | 114,355,000 | 107,880,000 |
| <u>SHORT-TERM PAYABLES</u> | | |
| General Fund | 12,000,000 | 12,300,000 |
| Other Funds | 100,000 | 100,000 |
| TOTAL SHORT-TERM PAYABLES | 12,100,000 | 12,400,000 |
| TOTAL INDEBTEDNESS | <u>126,455,000</u> | <u>120,280,000</u> |

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 113363103 Hempfield SD

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Fund Balance Summary (FBS)

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| Account | Description | Amounts |
|--|---|------------------|
| 0830 | Estimated Ending Committed Fund Balance <i>Explanation: Committed Fund Balance covers the district's OPEB liability and commitments to a 2011 Early Retirement Incentive</i> | 2,500,000 |
| 0840 | Estimated Ending Assigned Fund Balance <i>Explanation: Assigned Fund Balance has been set aside to assist with funding of 1:1 Initiative</i> | 1,000,000 |
| 0850 | Estimated Ending Unassigned Fund Balance <i>Explanation: Unassigned Fund Balance is contingency for cash flow disruptions and prudent financial management</i> | 4,839,242 |
| Total Ending Fund Balance - Committed, Assigned, and Unassigned | | 8,339,242 |
| 5900 | Budgetary Reserve <i>Explanation: Less than 1% of planned expenditures; for unanticipated/uncontrollable costs not in General Fund Budget</i> | 1,000,000 |
| Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve | | 9,339,242 |
| Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation | | 0 |