

LEA Name: Hamburg Area SD

Class: 3

AUN Number: 114063503

County:

Berks

**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: 6/15/2015

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Michele Zimmerman  
Contact Person

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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>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
1 Estimated Beginning Fund Balance - Committed	2,060,289
2 Estimated Beginning Fund Balance - Assigned	7,336,523
3 Estimated Beginning Fund Balance - Unassigned	2,865,000
4	0
5	0
6	0
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b>12,261,812</b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	24,358,150
7000 Revenue from State Sources	13,459,641
8000 Revenue from Federal Sources	415,669
9000 Other Financing Sources	115,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>38,348,460</b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b>50,610,272</b>

**2015-2016 Final General Fund Budget (PDE-2028)****AUN: 114063503 Hamburg Area SD**

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**ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL**

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<b><u>FUNCTION</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>Amounts</u></b>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	20,592,745
6112	Interim Real Estate Taxes	100,000
6113	Public Utility Realty Tax	29,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	10,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	55,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	55,000
6150	Current Act 511 Taxes - Proportional Assessments	2,190,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	800,000
6500	Earnings on Investments	60,000
6700	Revenues from District Activities	24,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	326,400
6910	Rentals	76,205
6920	Contributions/Donations/Grants From Private Sources	6,000
6940	Tuition from Patrons	500
6960	Services Provided Other Local Governmental Units / LEAs	8,300
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	25,000
<b>REVENUE FROM LOCAL SOURCES</b>		<b>24,358,150</b>

**2015-2016 Final General Fund Budget (PDE-2028)****AUN: 114063503 Hamburg Area SD**

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**ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL**

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<b><u>FUNCTION</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>Amounts</u></b>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	7,028,220
7160	Tuition for Orphans and Children Placed in Private Homes	90,374
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	1,480,344
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)	860,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	429,968
7330	Health Services (Medical, Dental, Nurse, Act 25)	43,000
7340	State Property Tax Reduction Allocation	829,674
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	616,208
7820	State Share of Retirement Contributions	2,081,853
7900	Revenue for Technology	0
<b>REVENUE FROM STATE SOURCES</b>		<b>13,459,641</b>

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**ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL**

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<b><u>FUNCTION</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>Amounts</u></b>
<b>REVENUE FROM FEDERAL SOURCES</b>		
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	331,231
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	69,438
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V - Promoting Informed Parental Choice And Innovative Programs	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	15,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
<b>REVENUE FROM FEDERAL SOURCES</b>		<b>415,669</b>

**2015-2016 Final General Fund Budget (PDE-2028)****AUN: 114063503 Hamburg Area SD**

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**ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL**

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<b><u>FUNCTION</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>Amounts</u></b>
<b>OTHER FINANCING SOURCES</b>		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9390	Permanent Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	15,000
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	100,000
<b>OTHER FINANCING SOURCES</b>		<b>115,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>38,348,460</b>

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

**AUN: 114063503 Hamburg Area SD**

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**Real Estate Tax Rate (RETR) Report for 2015-2016**

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

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**Act 1 Index (current): 2.5%**

**Calculation Method:** **Rate**

**Approx. Tax Revenue from RE Taxes:** **\$20,592,745**

**Amount of Tax Relief for Homestead Exclusions +** **\$829,674**

**Total Approx. Tax Revenue:** **\$21,422,419**

**Approx. Tax Levy for Tax Rate Calculation:** **\$23,065,658**

**Berks**

**Total**

<b>2014-15 Data</b>		
a. Assessed Value	\$873,709,500	\$873,709,500
b. Real Estate Mills	26.2100	
<b>I. 2015-16 Data</b>		
c. 2013 STEB Market Value	\$1,059,297,691	\$1,059,297,691
d. Assessed Value	\$871,718,000	\$871,718,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2014-15 Calculations</b>		
f. 2014-15 Tax Levy	\$22,899,926	\$22,899,926
(a * b)		
<b>2015-16 Calculations</b>		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2014-15 Tax Levy	\$22,899,926	\$22,899,926
(f Total * g)		
i. Base Mills Subject to Index	26.2100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	92.61000%	92.61000%
k. Tax Levy Needed	\$23,065,658	\$23,065,658
(Approx. Tax Levy * g)		
III. I. 2015-16 Real Estate Tax Rate	<b>26.4600</b>	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$23,065,658	\$23,065,658
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$22,235,984
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$20,592,745
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.5%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$20,592,745

Amount of Tax Relief for Homestead Exclusions + \$829,674

Total Approx. Tax Revenue: \$21,422,419

Approx. Tax Levy for Tax Rate Calculation: \$23,065,658

Berks

Total

<b>Index Maximums</b>			
IV.	p. Maximum Mills Based On Index (i * (1 + Index))	26.8652	
	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	\$23,418,878	\$23,418,878
	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

<b>Information Related to Property Tax Relief</b>			
	Assessed Value Exclusion per Homestead	\$6,809	
	Number of Homestead/Farmstead Properties	4,612	4,612
V.	Median Assessed Value of Homestead Properties		\$92,100



Act 1 Index (current): 2.5%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$20,592,745

Amount of Tax Relief for Homestead Exclusions + \$829,674

Total Approx. Tax Revenue: \$21,422,419

Approx. Tax Levy for Tax Rate Calculation: \$23,065,658

Berks

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$829,674	Lowering RE Tax Rate	\$0	\$829,674
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$829,674</u>

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

AUN: 114063503 Hamburg Area SD

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LOCAL EDUCATION AGENCY TAX DATA (TAXD)

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

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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>
Berks	871,718,000	26.4600	23,065,658			92.61000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	871,718,000		23,065,658	- 829,674	= 22,235,984	92.61000%	= 20,592,745
				<u>Rate</u>			<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>				5.00			55,000

6140 Current Act 511 Taxes - Flat Rate Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Per Capita Taxes, Act 511	\$5.00	\$0.00	55,000	55,000
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			<u>55,000</u>	<u>55,000</u>

6150 Current Act 511 Taxes - Proportional Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Earned Income Taxes, Act 511	0.50%	0.00%	2,000,000	2,000,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	190,000	190,000
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			<u>2,190,000</u>	<u>2,190,000</u>

**Total Act 511, Current Taxes**

**2,245,000**

Act 511 Tax Limit	---	1,059,297,691	X	12	12,711,572
		Market Value		Mills	(511 Limit)

[illegible]

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2015-2016 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Hamburg Area SD	Berks	114063503

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 2015-2016 (compared to 2014-2015 )?      Yes      ☒  
No      ☐

If yes, see information below, taken from the 2015-2016 General Fund Budget.

Total Budgeted Expenditures	\$39,348,460.00
Ending Unassigned Fund Balance	\$1,573,938.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.0%

The Estimated Ending Unassigned Fund Balance      Yes      ☒  
is within the allowable limits.      No      ☐

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

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

DUE DATE: AUGUST 15, 2015

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>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	15,776,804	
1200	Special Programs - Elementary/Secondary	4,976,712	
1300	Vocational Education	974,932	
1400	Other Instructional Programs - Elementary/Secondary	69,200	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>21,797,648</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,298,151	
2200	Support Services - Instructional Staff	1,216,827	
2300	Support Services - Administration	2,303,529	
2400	Support Services - Pupil Health	427,004	
2500	Support Services - Business	570,355	
2600	Operation & Maintenance of Plant Services	3,083,923	
2700	Student Transportation Services	1,942,434	
2800	Support Services - Central	973,616	
2900	Other Support Services	28,801	
	<b>Total 2000 Support Services</b>	<b>11,844,640</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	697,901	
3300	Community Services	34,000	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>731,901</b>	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	0	
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>0</b>	
	<b>Total Estimated Expenditures</b>		<b>34,374,189</b>
5000	Other Expenditures and Financing Uses		
5100	Debt Service	3,974,271	
5200	Interfund Transfers - Out	750,000	
5300	Transfers Involving Component Units	0	
5500	Special and Extraordinary Items	0	
5900	Budgetary Reserve	250,000	
	<b>Total Other Financing Uses</b>	<b>4,974,271</b>	
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>39,348,460</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>750,000</b>
	<b>Total Appropriations</b>		<b>40,098,460</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>11,261,812</b>

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

AUN: 114063503 Hamburg Area SD

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000 INSTRUCTION</b>		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	9,557,884
200	Personnel Services-Employee Benefits	5,013,837
300	Purchased Professional & Technical Services	40,400
400	Purchased Property Services	27,700
500	Other Purchased Services	517,217
600	Supplies	594,091
700	Property	15,250
800	Other Objects	10,425
	Total Regular Programs - Elementary/Secondary	15,776,804
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,109,679
200	Personnel Services-Employee Benefits	1,280,307
300	Purchased Professional & Technical Services	516,000
400	Purchased Property Services	0
500	Other Purchased Services	1,009,476
600	Supplies	56,800
700	Property	4,000
800	Other Objects	450
	Total Special Programs - Elementary/Secondary	4,976,712
1300	Vocational Education	
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	974,832
600	Supplies	100
700	Property	0
800	Other Objects	0
	Total Vocational Education	974,932
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	25,000
400	Purchased Property Services	0
500	Other Purchased Services	41,500
600	Supplies	2,700
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	69,200

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

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	0
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
<b>Total Instruction</b>		<b>21,797,648</b>

**2015-2016 Final General Fund Budget (PDE-2028)****AUN: 114063503 Hamburg Area SD**

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**ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL**

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>2000</b>	<b>SUPPORT SERVICES</b>	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	753,881
200	Personnel Services-Employee Benefits	409,137
300	Purchased Professional & Technical Services	98,451
400	Purchased Property Services	1,772
500	Other Purchased Services	5,300
600	Supplies	25,560
700	Property	0
800	Other Objects	4,050
	Total Support Services - Pupil Personnel	1,298,151
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	595,853
200	Personnel Services-Employee Benefits	334,426
300	Purchased Professional & Technical Services	6,000
400	Purchased Property Services	54,879
500	Other Purchased Services	12,935
600	Supplies	203,289
700	Property	6,045
800	Other Objects	3,400
	Total Support Services - Instructional Staff	1,216,827
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,242,406
200	Personnel Services-Employee Benefits	615,191
300	Purchased Professional & Technical Services	207,985
400	Purchased Property Services	64,680
500	Other Purchased Services	52,975
600	Supplies	31,500
700	Property	2,900
800	Other Objects	85,892
	Total Support Services - Administration	2,303,529
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	272,686
200	Personnel Services-Employee Benefits	140,887
300	Purchased Professional & Technical Services	2,050
400	Purchased Property Services	1,147
500	Other Purchased Services	300
600	Supplies	8,634
700	Property	1,000
800	Other Objects	300
	Total Support Services - Pupil Health	427,004



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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	285,939
200	Personnel Services-Employee Benefits	184,799
300	Purchased Professional & Technical Services	28,000
400	Purchased Property Services	8,817
500	Other Purchased Services	16,000
600	Supplies	38,300
700	Property	0
800	Other Objects	8,500
	Total Support Services - Business	570,355
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,002,513
200	Personnel Services-Employee Benefits	700,555
300	Purchased Professional & Technical Services	6,000
400	Purchased Property Services	861,200
500	Other Purchased Services	113,800
600	Supplies	388,855
700	Property	10,000
800	Other Objects	1,000
	Total Operation & Maintenance of Plant Services	3,083,923
2700	Student Transportation Services	
100	Personnel Services-Salaries	66,739
200	Personnel Services-Employee Benefits	22,395
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	11,200
500	Other Purchased Services	1,623,100
600	Supplies	218,000
700	Property	0
800	Other Objects	1,000
	Total Student Transportation Services	1,942,434
2800	Support Services - Central	
100	Personnel Services-Salaries	191,042
200	Personnel Services-Employee Benefits	109,605
300	Purchased Professional & Technical Services	10,500
400	Purchased Property Services	471,903
500	Other Purchased Services	82,172
600	Supplies	90,894
700	Property	17,000
800	Other Objects	500
	Total Support Services - Central	973,616

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<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	28,801	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	28,801	
	<b>Total Support Services</b>		<b>11,844,640</b>
<b>3000</b>	<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>		
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	378,593	
200	Personnel Services-Employee Benefits	93,262	
300	Purchased Professional & Technical Services	44,241	
400	Purchased Property Services	15,225	
500	Other Purchased Services	55,450	
600	Supplies	90,274	
700	Property	0	
800	Other Objects	20,856	
	Total Student Activities	697,901	

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<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	29,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	5,000
	Total Community Services	34,000
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
	<b>Total Operation of Non-instructional Services</b>	<b>731,901</b>
<b>4000</b>	<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT</b>	
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
	<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>0</b>
<b>5000</b>	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	1,843,548
900	Other Uses of Funds	2,130,723
	Total Debt Service	3,974,271
5200	Interfund Transfers - Out	
900	Other Uses of Funds	750,000
	Total Interfund Transfers - Out	750,000

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
5300	Transfers Involving Component Units		
900	Other Uses of Funds	0	
	Total Transfers Involving Component Units	0	
5500	Special and Extraordinary Items		
800	Other Objects	0	
900	Other Uses of Funds	0	
	Total Special and Extraordinary Items	0	
5900	Budgetary Reserve		
800	Other Objects	250,000	
	Total Budgetary Reserve	250,000	
	<b>Total Other Expenditures and Financing Uses</b>	<b>4,974,271</b>	
	<b>TOTAL EXPENDITURES</b>		<b>39,348,460</b>

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	12,000,000	11,000,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	423,000	300,000
Enterprise Fund (Food Service, Child Care)	330,000	310,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
<b>Total Cash and Short-Term Investments</b>	<b>12,753,000</b>	<b>11,610,000</b>
<b><u>LONG-TERM INVESTMENTS</u></b>		
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
<b>Total Long-Term Investments</b>	<b>0</b>	<b>0</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>12,753,000</b>	<b>11,610,000</b>

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	51,865,000	49,740,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	615,000	600,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	52,480,000	50,340,000
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	450,000	450,000
Other Funds	15,000	15,000
TOTAL SHORT-TERM PAYABLES	465,000	465,000
<b>TOTAL INDEBTEDNESS</b>	<b><u>52,945,000</u></b>	<b><u>50,805,000</u></b>

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**Fund Balance Summary (FBS)**

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<b>Account</b>	<b>Description</b>	<b>Amounts</b>
0830	Estimated Ending Committed Fund Balance Explanation: <i>For GASB 45 liability</i>	2,060,289
0840	Estimated Ending Assigned Fund Balance Explanation: <i>For roof replacements, HVAC upgrades, other maintenance and repair projects, and technology equipment</i>	7,627,585
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>For unexpected expenditures and to balance the budget</i>	1,573,938
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>		<b>11,261,812</b>
5900	<b>Budgetary Reserve</b> Explanation: <i>For unexpected expenditures</i>	<b>250,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>		<b>11,511,812</b>
<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b> Explanation: <i>Special ed due process agreement, local grants</i>		<b>48,000</b>