

LEA Name: Pine Grove Area SD

Class: 3

AUN Number: 129546003

County: Schuylkill

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

**General Fund Budget Approval**

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

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

Courtney Lomax  
\_\_\_\_\_  
Contact Person

(570) 345-2731

350

Telephone

Extension

clomax@abmelonecpa.com

\_\_\_\_\_  
E-mail Address

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

<u>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	300,000
2 Estimated Beginning Fund Balance - Assigned	5,284,325
3 Estimated Beginning Fund Balance - Unassigned	1,680,000
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>	
	7,264,325
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	10,776,958
7000 Revenue from State Sources	11,047,633
8000 Revenue from Federal Sources	468,682
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	
	22,293,273
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	
	29,557,598

**2015-2016 Final General Fund Budget (PDE-2028)****AUN: 129546003 Pine Grove 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	7,684,610
6112	Interim Real Estate Taxes	0
6113	Public Utility Realty Tax	12,800
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	20,548
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	17,000
6150	Current Act 511 Taxes - Proportional Assessments	1,977,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	583,575
6500	Earnings on Investments	20,724
6700	Revenues from District Activities	74,270
6800	Revenue from Intermediary Sources / Pass-Through Funds	276,816
6910	Rentals	2,900
6920	Contributions/Donations/Grants From Private Sources	40,100
6940	Tuition from Patrons	45,000
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	21,615
<b>REVENUE FROM LOCAL SOURCES</b>		<b>10,776,958</b>

**2015-2016 Final General Fund Budget (PDE-2028)****AUN: 129546003 Pine Grove 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)	6,603,268
7160	Tuition for Orphans and Children Placed in Private Homes	50,000
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	985,168
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)	708,470
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	137,762
7330	Health Services (Medical, Dental, Nurse, Act 25)	31,000
7340	State Property Tax Reduction Allocation	580,361
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	143,597
7505	Ready to Learn Block Grant	104,169
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	389,202
7820	State Share of Retirement Contributions	1,314,636
7900	Revenue for Technology	0
<b>REVENUE FROM STATE SOURCES</b>		<b>11,047,633</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	1,000
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	68,502
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	277,180
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	72,000
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)	50,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
<b>REVENUE FROM FEDERAL SOURCES</b>		<b>468,682</b>

**2015-2016 Final General Fund Budget (PDE-2028)****AUN: 129546003 Pine Grove 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	0
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
<b>OTHER FINANCING SOURCES</b>		<b>0</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>22,293,273</b>

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

AUN: 129546003 Pine Grove 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): 2.6%****Calculation Method:** **Rate****Approx. Tax Revenue from RE Taxes:** **\$7,684,610****Amount of Tax Relief for Homestead Exclusions +** **\$580,361****Total Approx. Tax Revenue:** **\$8,264,971****Approx. Tax Levy for Tax Rate Calculation:** **\$8,843,383**  
**Schuylkill****Total**

<b>2014-15 Data</b>		
a. Assessed Value	\$226,425,160	\$226,425,160
b. Real Estate Mills	38.9000	
<b>I. 2015-16 Data</b>		
c. 2013 STEB Market Value	\$593,611,993	\$593,611,993
d. Assessed Value	\$227,336,325	\$227,336,325
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2014-15 Calculations</b>		
f. 2014-15 Tax Levy	\$8,807,939	\$8,807,939
(a * b)		
<b>2015-16 Calculations</b>		
<b>II.</b> g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2014-15 Tax Levy	\$8,807,939	\$8,807,939
(f Total * g)		
i. Base Mills Subject to Index	38.9000	
(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	93.00000%	93.00000%
k. Tax Levy Needed	\$8,843,383	\$8,843,383
(Approx. Tax Levy * g)		
<b>III. I. 2015-16 Real Estate Tax Rate</b>	<b>38.9000</b>	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$8,843,383	\$8,843,383
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,263,022
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$7,684,610
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.6%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$7,684,610

Amount of Tax Relief for Homestead Exclusions + \$580,361

Total Approx. Tax Revenue: \$8,264,971

Approx. Tax Levy for Tax Rate Calculation: \$8,843,383

Schuylkill

Total

<b>Index Maximums</b>			
IV.	p. Maximum Mills Based On Index (i * (1 + Index))	39.9114	
	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	\$9,073,311	\$9,073,311
	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	\$4,376	
	Number of Homestead/Farmstead Properties	3,435	3,435
V.	Median Assessed Value of Homestead Properties		\$35,890



Act 1 Index (current): 2.6%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$7,684,610

Amount of Tax Relief for Homestead Exclusions + \$580,361

Total Approx. Tax Revenue: \$8,264,971

Approx. Tax Levy for Tax Rate Calculation: \$8,843,383

Schuylkill

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$580,361	Lowering RE Tax Rate	\$0	\$580,361
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$580,361</u>

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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

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
Schuylkill	227,336,325	38.9000	8,843,383			93.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	227,336,325		8,843,383	- 580,361	= 8,263,022	X 93.00000%	= 7,684,610
				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	\$10.00	\$0.00	17,000	17,000
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			17,000	17,000

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%	1,125,000	1,125,000
6152 Occupation Taxes - Proportional Rate	0.571	0	750,000	750,000
6153 Real Estate Transfer Taxes	0.50%	0.00%	102,000	102,000
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			1,977,000	1,977,000

**Total Act 511, Current Taxes**

Act 511 Tax Limit	---	593,611,993	X	12	7,123,344
		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
Pine Grove Area SD	Schuylkill	129546003

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	\$22,558,193.00
Ending Unassigned Fund Balance	\$1,699,405.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.6%

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	9,368,498	
1200	Special Programs - Elementary/Secondary	2,781,142	
1300	Vocational Education	543,374	
1400	Other Instructional Programs - Elementary/Secondary	67,886	
1500	Nonpublic School Programs	1,500	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>12,762,400</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	725,982	
2200	Support Services - Instructional Staff	835,096	
2300	Support Services - Administration	1,151,588	
2400	Support Services - Pupil Health	211,972	
2500	Support Services - Business	322,572	
2600	Operation & Maintenance of Plant Services	1,904,831	
2700	Student Transportation Services	1,247,015	
2800	Support Services - Central	396,223	
2900	Other Support Services	139,000	
	<b>Total 2000 Support Services</b>	<b>6,934,279</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	442,630	
3300	Community Services	350	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>442,980</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>20,139,659</b>	
5000	Other Expenditures and Financing Uses		
5100	Debt Service	1,718,534	
5200	Interfund Transfers - Out	300,000	
5300	Transfers Involving Component Units	0	
5500	Special and Extraordinary Items	0	
5900	Budgetary Reserve	400,000	
	<b>Total Other Financing Uses</b>	<b>2,418,534</b>	
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>22,558,193</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>22,558,193</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>6,999,405</b>

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

AUN: 129546003 Pine Grove 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	5,203,722
200	Personnel Services-Employee Benefits	3,278,333
300	Purchased Professional & Technical Services	235,000
400	Purchased Property Services	43,800
500	Other Purchased Services	245,900
600	Supplies	172,243
700	Property	188,500
800	Other Objects	1,000
	Total Regular Programs - Elementary/Secondary	9,368,498
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	1,294,083
200	Personnel Services-Employee Benefits	734,823
300	Purchased Professional & Technical Services	511,761
400	Purchased Property Services	7,500
500	Other Purchased Services	195,200
600	Supplies	36,025
700	Property	0
800	Other Objects	1,750
	Total Special Programs - Elementary/Secondary	2,781,142
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	543,374
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	543,374
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	6,000
200	Personnel Services-Employee Benefits	2,086
300	Purchased Professional & Technical Services	55,000
400	Purchased Property Services	0
500	Other Purchased Services	4,800
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	67,886

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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	1,500
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	1,500
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>12,762,400</b>

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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	435,022
200	Personnel Services-Employee Benefits	248,740
300	Purchased Professional & Technical Services	22,000
400	Purchased Property Services	0
500	Other Purchased Services	8,125
600	Supplies	10,575
700	Property	0
800	Other Objects	1,520
	Total Support Services - Pupil Personnel	725,982
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	295,876
200	Personnel Services-Employee Benefits	159,495
300	Purchased Professional & Technical Services	98,500
400	Purchased Property Services	15,900
500	Other Purchased Services	37,875
600	Supplies	125,800
700	Property	100,000
800	Other Objects	1,650
	Total Support Services - Instructional Staff	835,096
2300	Support Services - Administration	
100	Personnel Services-Salaries	551,320
200	Personnel Services-Employee Benefits	319,508
300	Purchased Professional & Technical Services	137,600
400	Purchased Property Services	20,300
500	Other Purchased Services	77,450
600	Supplies	30,210
700	Property	0
800	Other Objects	15,200
	Total Support Services - Administration	1,151,588
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	100,667
200	Personnel Services-Employee Benefits	73,407
300	Purchased Professional & Technical Services	32,150
400	Purchased Property Services	850
500	Other Purchased Services	950
600	Supplies	3,848
700	Property	0
800	Other Objects	100
	Total Support Services - Pupil Health	211,972



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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	105,851
200	Personnel Services-Employee Benefits	57,141
300	Purchased Professional & Technical Services	101,000
400	Purchased Property Services	5,300
500	Other Purchased Services	11,150
600	Supplies	28,930
700	Property	0
800	Other Objects	13,200
	Total Support Services - Business	322,572
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	725,562
200	Personnel Services-Employee Benefits	466,032
300	Purchased Professional & Technical Services	13,400
400	Purchased Property Services	306,525
500	Other Purchased Services	94,537
600	Supplies	295,075
700	Property	2,000
800	Other Objects	1,700
	Total Operation & Maintenance of Plant Services	1,904,831
2700	Student Transportation Services	
100	Personnel Services-Salaries	59,796
200	Personnel Services-Employee Benefits	60,672
300	Purchased Professional & Technical Services	500
400	Purchased Property Services	0
500	Other Purchased Services	1,125,422
600	Supplies	625
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	1,247,015
2800	Support Services - Central	
100	Personnel Services-Salaries	97,875
200	Personnel Services-Employee Benefits	294,048
300	Purchased Professional & Technical Services	2,500
400	Purchased Property Services	0
500	Other Purchased Services	1,350
600	Supplies	250
700	Property	0
800	Other Objects	200
	Total Support Services - Central	396,223

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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	125,000	
400	Purchased Property Services	3,500	
500	Other Purchased Services	10,500	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	139,000	
	<b>Total Support Services</b>		<b>6,934,279</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	182,315	
200	Personnel Services-Employee Benefits	75,398	
300	Purchased Professional & Technical Services	64,500	
400	Purchased Property Services	21,250	
500	Other Purchased Services	32,361	
600	Supplies	30,201	
700	Property	15,000	
800	Other Objects	21,605	
	Total Student Activities	442,630	

<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	350
	Total Community Services	350
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>442,980</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	328,534
900	Other Uses of Funds	1,390,000
	Total Debt Service	1,718,534
5200	Interfund Transfers - Out	
900	Other Uses of Funds	300,000
	Total Interfund Transfers - Out	300,000

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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	400,000	
	Total Budgetary Reserve	400,000	
	<b>Total Other Expenditures and Financing Uses</b>	<b>2,418,534</b>	
	<b>TOTAL EXPENDITURES</b>		<b>22,558,193</b>

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	8,000,000	7,000,000
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	2,000,000	1,400,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	160,000	160,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	170,000	170,000
<b>Total Cash and Short-Term Investments</b>	<b>10,330,000</b>	<b>8,730,000</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>10,330,000</b>	<b>8,730,000</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	550,000	550,000
Bonds Payable	15,595,000	14,205,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	350,000	35,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	16,495,000	14,790,000
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	2,500,000	2,500,000
Other Funds	5,000	50,000
TOTAL SHORT-TERM PAYABLES	2,505,000	2,550,000
<b>TOTAL INDEBTEDNESS</b>	<b><u>19,000,000</u></b>	<b><u>17,340,000</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>Capital Projects</i>	300,000
0840	Estimated Ending Assigned Fund Balance Explanation: <i>Future expense in special ed/pension/etc</i>	5,000,000
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>Unbudgeted items</i>	1,699,405
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>		<b>6,999,405</b>
<b>5900</b>	<b>Budgetary Reserve</b> Explanation: <i>Unbudgeted and unexpected items</i>	<b>400,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>		<b>7,399,405</b>
<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>		<b>0</b>