


# FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/23/2017

  
President of the Board - Original Signature Required

  
Secretary of the Board - Original Signature Required

  
Chief School Administrator - Original Signature Required

Philip S Rapant  
Contact Person

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Email Address

Date 5-23-17

Date 5-23-17

Date 5-23-17

(570)758-2733 Telephone Extn : Extension

ITEM AMOUNTS

**Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	1,380,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,566,954

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

\$2,946,954

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources	7,784,170
7000 Revenue from State Sources	10,943,873
8000 Revenue from Federal Sources	330,000
9000 Other Financing Sources	

**Total Estimated Revenues And Other Financing Sources**

\$19,058,043

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

\$22,004,997

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	5,077,925
6113 Public Utility Realty Taxes	8,700
6114 Payments in Lieu of Current Taxes - State / Local	7,400
6120 Current Per Capita Taxes, Section 679	23,000
6140 Current Act 511 Taxes - Flat Rate Assessments	23,000
6150 Current Act 511 Taxes - Proportional Assessments	1,730,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	633,600
6500 Earnings on Investments	21,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	234,000
6990 Refunds and Other Miscellaneous Revenue	545
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$7,784,170</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	6,318,998
7160 Tuition for Orphans Subsidy	120,000
7271 Special Education funds for School-Aged Pupils	769,323
7311 Pupil Transportation Subsidy	1,473,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	245,655
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,000
7340 State Property Tax Reduction Allocation	343,939
7501 PA Accountability Grants	140,000
7810 State Share of Social Security and Medicare Taxes	288,532
7820 State Share of Retirement Contributions	1,221,426
<b>REVENUE FROM STATE SOURCES</b>	<b>\$10,943,873</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	272,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	57,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$330,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>19,058,043</b>

Act 1 Index (current): 3.5%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$5,077,925  
 Amount of Tax Relief for Homestead Exclusions: \$344,037  
 Total Approx. Tax Revenue: \$5,421,962  
 Approx. Tax Levy for Tax Rate Calculation: \$5,804,171

	Rate	Total
Northumberland		

**2016-17 Data**

a. Assessed Value	\$77,481,930	\$77,481,930
b. Real Estate Mills	72.3800	
<b>I. 2017-18 Data</b>		
c. 2015 STEB Market Value	\$405,353,870	\$405,353,870
d. Assessed Value	\$77,481,930	\$77,481,930
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2016-17 Calculations**

f. 2016-17 Tax Levy	\$5,608,142	\$5,608,142
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**2017-18 Calculations**

g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2016-17 Tax Levy	\$5,608,142	\$5,608,142
(f Total * g)		
i. Base Mills Subject to Index	72.3800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	93.000000%	93.000000%
k. Tax Levy Needed	\$5,804,171	\$5,804,171
(Approx. Tax Levy * g)		

**I. 2017-18 Real Estate Tax Rate**

(k / d * 1000)	74.9100	
m. Tax Levy Generated by Mills	\$5,804,171	\$5,804,171
(l / 1000 * d)		

**III.**

n. Tax Levy minus Tax Relief for Homestead Exclusions	\$5,460,134	\$5,460,134
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills	\$5,077,925	\$5,077,925
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$5,077,925  
 Amount of Tax Relief for Homestead Exclusions \$344,037  
 Total Approx. Tax Revenue: \$5,421,962  
 Approx. Tax Levy for Tax Rate Calculation: \$5,804,171

Northumberland Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	74.9133	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,804,427	\$5,804,427
s. Millage Rate within Index? (if l > p Then No)	Yes	\$0
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	\$1,677	
Number of Homestead/Farmstead Properties	2756	2756
Median Assessed Value of Homestead Properties		\$17,440

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$5,077,925  
 Amount of Tax Relief for Homestead Exclusions: \$344,037  
 Total Approx. Tax Revenue: \$5,421,962  
 Approx. Tax Levy for Tax Rate Calculation: \$5,804,171  
 Northumberland

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$343,939	Lowering RE Tax Rate	\$0	\$343,939
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$98			\$98
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$344,037</b>

CODE

6111	Current Real Estate Taxes																Net Tax Revenue Generated By Mills
	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										
	Northumberland	77,481,930	74.9100	5,804,171	344,037	5,460,134	93.000000%	X	=	5,077,925							
<b>Totals:</b>		<b>77,481,930</b>		<b>5,804,171</b>				X	=								

		<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120	Current Per Capita Taxes, Section 679	\$5.00			23,000
6140	Current Act 511 Taxes -- Flat Rate Assessments				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$0.00	23,000	23,000
6142	Current Act 511 Occupation Taxes -- Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes -- Flat Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes -- Flat Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
	<b>Total Current Act 511 Taxes -- Flat Rate Assessments</b>			<b>23,000</b>	<b>23,000</b>
6150	Current Act 511 Taxes -- Proportional Assessments				
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	825,000	825,000
6152	Current Act 511 Occupation Taxes	430.0000	0.000	840,000	840,000
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	65,000	65,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes -- Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	<b>Total Current Act 511 Taxes -- Proportional Assessments</b>			<b>1,730,000</b>	<b>1,730,000</b>
	<b>Total Act 511, Current Taxes</b>			<b>12</b>	<b>1,753,000</b>

	Act 511 Tax Limit	-->	405,353,870	X			4,864,246	(511 Limit)
	Market Value				12	Mills		

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2016-17 (Rebalanced)	2017-18				2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u> Northumberland	72.3800	74.9100	3.50%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$0.00	\$5.00	New	No	3.5%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$0.00	\$5.00	New	No	3.5%				
6151	Current Act 511 Earned Income Taxes	0.0000%	0.5000%	New	No	3.5%				
6152	Current Act 511 Occupation Taxes	0	430.0000	New	No	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.0000%	1.0000%	New	No	3.5%				



<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,823,225
1200 Special Programs - Elementary / Secondary	2,333,312
1300 Vocational Education	338,469
1400 Other Instructional Programs - Elementary / Secondary	204,356
<b>Total Instruction</b>	<b>\$10,699,362</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	634,086
2200 Support Services - Instructional Staff	358,288
2300 Support Services - Administration	1,301,031
2400 Support Services - Pupil Health	204,718
2500 Support Services - Business	383,138
2600 Operation and Maintenance of Plant Services	1,505,149
2700 Student Transportation Services	1,829,554
2800 Support Services - Central	266,480
<b>Total Support Services</b>	<b>\$6,482,444</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	482,130
<b>Total Operation of Non-Instructional Services</b>	<b>\$482,130</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,798,101
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,798,101</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$19,462,037</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	4,059,081
200 Personnel Services - Employee Benefits	3,104,049
300 Purchased Professional and Technical Services	33,820
400 Purchased Property Services	44,300
500 Other Purchased Services	331,050
600 Supplies	172,435
700 Property	77,490
800 Other Objects	1,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,823,225</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	972,759
200 Personnel Services - Employee Benefits	624,117
300 Purchased Professional and Technical Services	269,436
500 Other Purchased Services	446,000
600 Supplies	21,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,333,312</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	104,479
200 Personnel Services - Employee Benefits	75,470
500 Other Purchased Services	155,200
600 Supplies	3,320
<b>Total Vocational Education</b>	<b>\$338,469</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	67,457
200 Personnel Services - Employee Benefits	49,268
300 Purchased Professional and Technical Services	59,780
500 Other Purchased Services	27,851
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$204,356</b>
<b>Total Instruction</b>	<b>\$10,699,362</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	320,992
200 Personnel Services - Employee Benefits	276,544
300 Purchased Professional and Technical Services	17,000
500 Other Purchased Services	7,850
600 Supplies	11,700
<b>Total Support Services - Students</b>	<b>\$634,086</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	214,385
200 Personnel Services - Employee Benefits	111,133
300 Purchased Professional and Technical Services	100
400 Purchased Property Services	500

Description	Amount
500 Other Purchased Services	11,000
600 Supplies	21,150
800 Other Objects	20
<b>Total Support Services - Instructional Staff</b>	<b>\$358,288</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	648,058
200 Personnel Services - Employee Benefits	417,887
300 Purchased Professional and Technical Services	164,181
400 Purchased Property Services	3,950
500 Other Purchased Services	46,305
600 Supplies	10,250
700 Property	1,000
800 Other Objects	9,400
<b>Total Support Services - Administration</b>	<b>\$1,301,031</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	122,786
200 Personnel Services - Employee Benefits	72,097
300 Purchased Professional and Technical Services	4,640
400 Purchased Property Services	35
500 Other Purchased Services	300
600 Supplies	3,260
700 Property	1,600
<b>Total Support Services - Pupil Health</b>	<b>\$204,718</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	198,843
200 Personnel Services - Employee Benefits	147,945
300 Purchased Professional and Technical Services	16,500
400 Purchased Property Services	4,500
500 Other Purchased Services	3,350
600 Supplies	9,500
700 Property	1,000
800 Other Objects	1,500
<b>Total Support Services - Business</b>	<b>\$383,138</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	480,067
200 Personnel Services - Employee Benefits	423,562
400 Purchased Property Services	444,900
500 Other Purchased Services	66,000
600 Supplies	88,095
700 Property	2,000
800 Other Objects	525
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,505,149</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	23,482
200 Personnel Services - Employee Benefits	9,572

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	1,779,500
600 Supplies	10,000
<b>Total Student Transportation Services</b>	<b>\$1,829,554</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	127,568
200 Personnel Services - Employee Benefits	85,332
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	11,000
500 Other Purchased Services	17,080
600 Supplies	16,500
<b>Total Support Services - Central</b>	<b>\$266,480</b>
<b>Total Support Services</b>	<b>\$6,482,444</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	189,356
200 Personnel Services - Employee Benefits	99,184
300 Purchased Professional and Technical Services	69,630
400 Purchased Property Services	22,000
500 Other Purchased Services	60,460
600 Supplies	25,800
700 Property	8,000
800 Other Objects	7,700
<b>Total Student Activities</b>	<b>\$482,130</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$482,130</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	698,101
900 Other Uses of Funds	1,100,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,798,101</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,798,101</b>
<b>TOTAL EXPENDITURES</b>	<b>\$19,462,037</b>

<u>Cash and Short-Term Investments</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	4,800,000	3,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	1,084,000	900,000
Capital Reserve Fund - \$ 1431	17,650	
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	29,615	28,000
Pension Trust Fund		
Activity Fund	98,000	100,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$6,179,265</b>	<b>\$4,178,000</b>

<u>Long-Term Investments</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

	06/30/2017 Estimate	06/30/2018 Projection
<u>Long-Term Investments</u>		
Permanent Fund		
<b>Total Long-Term Investments</b>	\$6,179,265	\$4,178,000
<b>TOTAL CASH AND INVESTMENTS</b>		

06/30/2017 Estimate      06/30/2018 Projection

Long-Term Indebtedness

**General Fund**

0510 Bonds Payable	25,280,000	24,180,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	308,172	300,172
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	24,081,294	24,100,000
0599 Other Long-Term Liabilities		
<b>Total General Fund</b>	<b>\$49,669,466</b>	<b>\$48,580,172</b>

**Public Purpose (Expendable) Trust Fund**

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

**Total Public Purpose (Expendable) Trust Fund**

**Other Comptroller-Approved Special Revenue Funds**

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

**Total Other Comptroller-Approved Special Revenue Funds**

**Athletic / School-Sponsored Extra Curricular Activities Fund**

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

**Total Athletic / School-Sponsored Extra Curricular Activities Fund**

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

0510 Bonds Payable	
0520 Extended-Term Financing Agreements Payable	

06/30/2017 Estimate 06/30/2018 Projection

**Long-Term Indebtedness**

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

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

**Capital Reserve Fund - \$ 1431**

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

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

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



06/30/2017 Estimate

06/30/2018 Projection

Long-Term Indebtedness

- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

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

**Total Child Care Operations Fund**

**Other Enterprise Funds**

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

**Total Other Enterprise Funds**

**Internal Service Fund**

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

**Total Internal Service Fund**

**Private Purpose Trust Fund**

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

**Total Private Purpose Trust Fund**

2017-2018 Final General Fund Budget  
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06/30/2017 Estimate      06/30/2018 Projection

Long-Term Indebtedness

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
<u>Long-Term Indebtedness</u>		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total Permanent Fund</b>	<b>\$49,669,466</b>	<b>\$48,580,172</b>
<b>Total Long-Term Indebtedness</b>		

06/30/2017 Estimate                      06/30/2018 Projection

**Short-Term Payables**

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$49,669,466</b>	<b>\$48,580,172</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$49,669,466</b>	<b>\$48,580,172</b>

Amounts

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,380,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,162,960
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,542,960</b>

5900 Budgetary Reserve

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,542,960</b>
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**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2017-2018 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Line Mountain SD	County : Northumberland	AUN Number : 116493503
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 4/11/2017
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1800	Act 511 Taxes: 6141 Rate has changed from previous year. 6141 Prior Year Rate: 6141 Current Year Rate: 5.00	Prior year's rate was 5.00
1940	Act 511 Taxes: 6151 Rate has changed from previous year. 6151 Prior Year Rate: 6151 Current Year Rate: 0.500%	Prior year's rate was .500%
1960	Act 511 Taxes: 6152 Rate has changed from previous year. 6152 Prior Year Rate: 6152 Current Year Rate: 430.0000	Prior year's rate was 430.00000
1980	Act 511 Taxes: 6153 Rate has changed from previous year. 6153 Prior Year Rate: 6153 Current Year Rate: 1.000%	Prior year's rate was 1.000%
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	This amount is minimum reserve to maintain the stable financial condition of the school district and ensures continuity of educational programs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This commitment is being made for the purpose of mitigating and financially planning for anticipated increase in the districts PSERS and medical rate increases.

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2017-2018 GENERAL FUND BUDGET**

24 PS 6-888

(10/2010)

SCHOOL DISTRICT : Line Mountain SD	COUNTY : Northumberland	AUN : 116493503
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

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

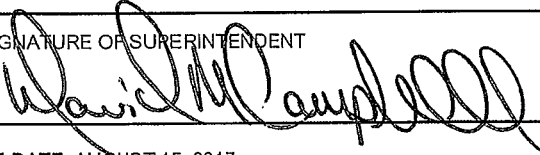
Did you raise property taxes in SY 2017-2018 (compared to 2016-2017)?  
 Yes  No

If yes, see information below, taken from the 2017-2018 General Fund Budget.

Total Budgeted Expenditures	\$19462037
Ending Unassigned Fund Balance	\$1162960
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.0%

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

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

SIGNATURE OF SUPERINTENDENT 	DATE May 31, 2017
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DUE DATE: AUGUST 15, 2017