

| | | | | |
|--|--|---------------|-----------------|--|
| Gettysburg | Gettysburg Area School District | | | |
| Budget Changes After 3/29/16 | | | | |
| Updated 5/11/16 | | | | |
| (Negative amounts indicate lower expense or higher revenue.) | | | | |
| | Account | Detail Amount | Subtotals | |
| REVENUES | | | | |
| | Reclassify subject code for parking system fees and | | | |
| | 10-6749-000-198-30-811-026-300-0000 | 3,400 | | |
| | 10-6749-000-198-30-811-030-300-0000 | (3,400) | | |
| | 10-6992-000-198-30-811-026-300-0000 | 1,845 | | |
| | 10-6992-000-198-30-811-030-300-0000 | (1,845) | 0 | |
| | Changes to FICA and PSERS Subsidy for updated labor | | | |
| | 10-7810-000-000-00-000-000-0000 | 1,970 | | |
| | 10-7820-000-000-00-000-000-0000 | 7,731 | 9,701 | |
| | Change Title I estimated revenue per 5/5/16 PDE | | | |
| | 10-8514-000-411-00-000-000-500-1617 | (93,396) | | |
| | Change state BEF and Special Ed subsidies to match 5/2/16 PDE spreadsheets for 15/16 | | | |
| | 10-7110-000-000-00-000-000-0000 | (3,272) | | |
| | 10-7271-000-000-00-000-000-0000 | 0 | (96,668) | |
| SUBTOTAL REVENUES: | | | (86,967) | |

| | Account | Detail Amount | Subtotals |
|-----------------------------|---|---------------|-----------|
| EXPENSES (Non-Labor) | | | |
| | Reclass natural gas request to fuel oil to reflect expected fuel oil pricing for estimated quantities | | |
| | 10-2620-621-000-00-211-030-900-0000 | (392) | |
| | 10-2620-624-000-00-211-030-900-0000 | 392 | |
| | 10-2620-621-000-00-212-030-900-0000 | (392) | |
| | 10-2620-624-000-00-212-030-900-0000 | 392 | |
| | 10-2620-621-000-00-213-030-900-0000 | (392) | |
| | 10-2620-624-000-00-213-030-900-0000 | 392 | |
| | 10-2620-621-000-00-215-030-900-0000 | (784) | |
| | 10-2620-624-000-00-215-030-900-0000 | 784 | |
| | 10-2620-621-000-00-511-030-900-0000 | (392) | |
| | 10-2620-624-000-00-511-030-900-0000 | 392 | |
| | 10-2620-621-000-00-811-030-900-0000 | (743) | |
| | 10-2620-624-000-00-811-030-900-0000 | 743 | 0 |
| | | | |
| | Remove Verisign requests due to updated software | | |
| | 10-2818-618-000-00-001-049-090-0000 | (1,000) | |
| | 10-2831-618-000-00-001-032-101-0000 | (200) | (1,200) |
| | | | |
| | Remove requests for Middle School additional Skyward software and add Skyward LMS-API license fee not previously included, with difference being retained for upgrades and extended services during the year. | | |
| | 10-1110-658-000-16-511-110-090-0000 | (2,000) | |
| | 10-1110-658-000-30-511-110-090-0000 | (4,000) | |
| | 10-2170-618-000-10-266-049-090-0000 | 2,100 | |
| | 10-2170-618-000-10-266-049-090-0000 | 900 | |
| | 10-2170-618-000-30-899-049-090-0000 | 2,100 | |
| | 10-2170-618-000-30-899-049-090-0000 | 900 | 0 |
| | | | |
| | Reclassify Interstate Tax Service fees to appropriate (new) function. | | |
| | 10-2511-330-000-00-001-026-105-0000 | (1,600) | |
| | 10-2514-330-000-00-001-026-105-0000 | 1,600 | 0 |
| | | | |
| | Adjust PSBA fees to include full All Access Package | | |
| | 10-2310-810-000-00-001-026-101-0000 | 1,380 | |
| | Adjust Frontline AESOP fees per letter - 5% rate | | |
| | 10-2831-618-000-00-001-032-101-0000 | 197 | |
| | Add Frontline AppliTrack software for Human Resources | | |
| | 10-2831-618-111-00-001-032-101-0000 | 5,875 | |
| | Adjust CSIU H/Rsoftware per current rates | | |
| | 10-2831-618-000-00-001-032-101-0000 | 212 | |
| | Include Safe Schools professional development software (missed in Handbook draft) | | |
| | 10-2270-658-000-10-266-070-090-0000 | 673 | |
| | 10-2270-658-000-30-899-070-090-0000 | 674 | |
| | 10-2836-618-000-00-266-070-090-0000 | 336 | |
| | 10-2836-618-000-00-899-070-090-0000 | 336 | |
| | Adjust SchoolDude software fees to current version, including Crisis Manager | | |
| | 10-2620-618-000-00- xxx -030-900-0000 | 2,644 | |
| | 10-3250-618-000-30-811-026-400-0000 | (112) | |
| | Other miscellaneous changes | | |
| | 10- xxxx -618-000- xx-xxx - xxx -090-0000 | 1,100 | 13,315 |
| | | | |

| | Account | Detail Amount | Subtotals |
|--|---|---------------|----------------|
| | Add Scholarships for current High School Students enrolled in College in the High School and other HACC credit courses as part of their High School program | | |
| | 10-1110-893-111-30-811-110-300-0000 | 10,000 | 10,000 |
| | Move portion of Network Communications renovation project to 15/16 fiscal year | | |
| | 10-2620-720-111-00-811-030-900-0000 | (8,856) | (8,856) |
| | Adjust Paradise tuition costs per LIU estimates | | |
| | 10-1231-322-000-10-288-310-700-0000 | 34,398 | |
| | 10-1442-322-142-10-288-310-700-0000 | 18,407 | |
| | 10-1231-322-000-30-888-310-700-0000 | (26,860) | |
| | 10-1442-322-142-10-288-310-700-0000 | 28,700 | 54,645 |
| | Future FIP funding (to be increased annually by \$300,000) | | |
| | 10-5410-990-125-00-001-030-900-0000 | 300,000 | |
| | To fund recurring capital needs - annual average | | |
| | 10-5410-990-125-00-001-030-900-0000 | 583,750 | 883,750 |
| | | | |
| | SUBTOTAL EXPENSES (Non-Labor): | | 951,654 |

| | Account | Detail Amount | Subtotals |
|---|--|---------------|------------------|
| LABOR (Affects Both Revenue and Expense) | | | |
| | Add transportation aide for summer school | | |
| | 10-2720-173-000-00-001-026-106-0000 + Benefits | 1,564 | 1,564 |
| | Replace teacher CA (retiring) | | |
| | 10-1195-121-411-10-212-150-106-1617 + Benefits | (38,269) | |
| | Replace teacher CB (retiring) | | |
| | 10-1110-121-000-12-213-110-106-0000 + Benefits | (24,764) | |
| | Replace teacher LF (retiring) | | |
| | 10-1241-121-000-10-213-310-106-0000 + Benefits | (23,795) | |
| | Move teacher AW from column M to M+15 | | |
| | 10-1110-121-000-30-811-180-106-0000 + Benefits | 1,935 | |
| | Health and Dental benefit election changes | | |
| | 10-1241-121-000-30-511-310-106-0000 + Benefits | 10,280 | |
| | 10-1110-121-000-16-511-260-106-0000 + Benefits | (110) | |
| | 10-1110-121-000-30-511-260-106-0000 + Benefits | (221) | (74,944) |
| | Adj Tech Prep Director | | |
| | 10-2290-110-173-30-814-026-106-0000 + Benefits | 5,926 | |
| | 10-2290-110-000-30-811-026-106-0000 + Benefits | 5,925 | |
| | Adjust various salaries per Board Action (confirm after meeting) | | |
| | 10-2380-110-000-10-213-026-106-0000 + Benefits | 4,947 | |
| | 10-2831-110-000-00-001-032-106-0000 + Benefits | 3,689 | |
| | 10-2380-110-000-16-511-026-106-0000 + Benefits | 691 | |
| | 10-2380-110-000-30-511-026-106-0000 + Benefits | 1,383 | |
| | 10-2833-110-000-00-001-032-106-0000 + Benefits | 4,066 | |
| | 10-2818-110-000-00-001-049-106-0000 + Benefits | 5,043 | |
| | 10-2220-110-000-10-266-049-106-0000 + Benefits | 2,522 | |
| | 10-2220-110-000-30-899-049-106-0000 + Benefits | 2,522 | |
| | Adjust retiree benefits | | |
| | 10-2290- xxx -173-30-814-026-106-0000 (Benefits) | 3,886 | |
| | 10-2290- xxx -000-30-810-026-106-0000 (Benefits) | 481 | 41,081 |
| | SUBTOTAL LABOR: | | (32,299) |
| | SUBTOTAL ALL EXPENSES: | | 919,355 |
| | NET GRAND TOTAL: | | \$832,388 |

Gettysburg Area School District
 Summary of Major Budget Categories - Per Audits (2015-16 = Budget)
 Past 5 Years and Current Year
 May 16, 2016

| Category | Description | Audited 2010-11 | Audited 2011-12 | Audited 2012-13 | Audited 2013-14 | Audited 2014-15 | Budget 2015-16 |
|--|---|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|
| Beginning Unassigned Fund Balance | | \$7,372,394 | \$8,086,815 | \$8,662,890 | \$9,089,617 | \$8,331,965 | \$9,390,286 |
| Revenues | | | | | | | |
| | 6000 Local Sources | 35,708,207 | 37,474,855 | 38,165,854 | 37,959,066 | 39,253,636 | 38,008,014 |
| | 7000 State Sources | 12,537,698 | 13,765,874 | 14,064,337 | 14,944,504 | 15,878,810 | 16,435,647 |
| | 8000 Federal Sources | 2,302,934 | 836,176 | 1,029,790 | 866,937 | 1,166,243 | 1,082,643 |
| | 9000 Other Sources | 22,556 | 33,352 | 6,613 | 25,073 | 5,360 | 2,000 |
| | | 50,571,395 | 52,110,257 | 53,266,594 | 53,795,580 | 56,304,049 | 55,528,304 |
| Total Available Resources | | 57,943,789 | 60,197,072 | 61,929,484 | 62,885,197 | 64,636,014 | 64,918,590 |
| Expenses | | | | | | | |
| | 1000 Instruction | 26,197,365 | 27,124,630 | 28,220,403 | 29,744,163 | 31,242,132 | 32,691,797 |
| | 2000 Support Services | 14,900,458 | 14,650,538 | 15,371,746 | 15,085,200 | 15,975,978 | 17,198,253 |
| | 3000 Non-Instructional Services | 1,078,864 | 1,037,893 | 934,561 | 1,033,932 | 1,069,512 | 1,047,943 |
| | 4000 Facilities Acquisition, Const., Imp. | 0 | 0 | 0 | 0 | 0 | 0 |
| | 5000 Other/Financing | 6,608,825 | 6,747,541 | 5,762,461 | 11,588,748 | 6,816,331 | 6,380,258 |
| | | 48,785,512 | 49,560,602 | 50,289,171 | 57,452,043 | 55,103,953 | 57,318,251 |
| Changes in Nonspendable, Restricted and Committed Fund Balances | | | | | | | |
| Nonspendable | Inventories | (9,740) | 2,272 | (4,143) | (2,497) | 4,325 | |
| | Prepaid Expenses | | 64,220 | 276,099 | (7,535) | 139,910 | |
| Restricted | Tax Protests | (238,521) | | | | | |
| | Unger Awards | | | | | 5,773 | |
| | Lincoln Benefit Trust | 307,309 | 655,806 | 571,189 | 618,464 | 126,083 | |
| Committed | Tax Appeals | (269,287) | (16,057) | | | | |
| | Capital Improvements | | | 713,237 | (4,397,359) | | |
| | PSERS | 1,281,701 | 1,267,339 | 994,314 | 855,198 | (99,398) | |
| | Copier Replacement | | | | 34,918 | (34,918) | |
| | | 1,071,462 | 1,973,580 | 2,550,696 | (2,898,811) | 141,775 | 0 |
| Change in Unassigned Fund Balance | | \$714,421 | \$576,075 | \$426,727 | (\$757,652) | \$1,058,321 | (\$1,789,947) |
| Ending Unassigned Fund Balance | | \$8,086,815 | \$8,662,890 | \$9,089,617 | \$8,331,965 | \$9,390,286 | \$7,600,339 |

Gettysburg Area School District
 Summary of Major Budget Categories - Per Audits (2015-16 = Budget)
 Past 5 Years and Current Year
 May 16, 2016

| Tax Increase Information - To calculate amount of real estate tax to remove in order to show trends without tax increases | | | | | | |
|---|------------|------------|------------|------------|------------|------------|
| Base Rate | 40.7000 | 9.9366 | 10.1850 | 10.3072 | 10.3072 | 10.4853 |
| Approved Increase | 1.7600 | 0.2484 | 0.1222 | 0.0000 | 0.1781 | 0.0000 |
| Final Rate | 42.4600 | 10.1850 | 10.3072 | 10.3072 | 10.4853 | 10.4853 |
| Increase as % of total rate | 4.1451% | 2.4389% | 1.1856% | 0.0000% | 1.6986% | 0.0000% |
| Cumulative Increases | 4.1451% | 6.5840% | 7.7696% | 7.7696% | 9.4682% | 9.4682% |
| Total Net Real Estate Tax Revenue | 25,121,185 | 26,457,472 | 26,900,099 | 26,859,397 | 27,401,148 | 27,553,320 |
| Amount Due to Rate Increases | 1,041,298 | 1,741,960 | 2,090,030 | 2,086,868 | 2,594,395 | 2,608,803 |

| Category | Description | Audited 2010-11 | Audited 2011-12 | Audited 2012-13 | Audited 2013-14 | Audited 2014-15 | Budget 2015-16 |
|--|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|
| Beginning Unassigned Fund Balance | | \$7,372,394 | \$7,045,517 | \$5,879,632 | \$4,216,329 | \$1,371,809 | (\$164,265) |
| Revenues | | | | | | | |
| 6000 | Local Sources - No RE Tax Increase | 34,666,909 | 35,732,895 | 36,075,824 | 35,872,198 | 36,659,241 | 35,399,211 |
| 7000 | State Sources | 12,537,698 | 13,765,874 | 14,064,337 | 14,944,504 | 15,878,810 | 16,435,647 |
| 8000 | Federal Sources | 2,302,934 | 836,176 | 1,029,790 | 866,937 | 1,166,243 | 1,082,643 |
| 9000 | Other Sources | 22,556 | 33,352 | 6,613 | 25,073 | 5,360 | 2,000 |
| | | 49,530,097 | 50,368,297 | 51,176,564 | 51,708,712 | 53,709,654 | 52,919,501 |
| Total Available Resources | | 56,902,491 | 57,413,814 | 57,056,196 | 55,925,041 | 55,081,463 | 52,755,236 |
| Expenses | | | | | | | |
| 1000 | Instruction | 26,197,365 | 27,124,630 | 28,220,403 | 29,744,163 | 31,242,132 | 32,691,797 |
| 2000 | Support Services | 14,900,458 | 14,650,538 | 15,371,746 | 15,085,200 | 15,975,978 | 17,198,253 |
| 3000 | Non-Instructional Services | 1,078,864 | 1,037,893 | 934,561 | 1,033,932 | 1,069,512 | 1,047,943 |
| 4000 | Facilities Acquisition, Const., Imp. | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 | Other/Financing | 6,608,825 | 6,747,541 | 5,762,461 | 11,588,748 | 6,816,331 | 6,380,258 |
| | | 48,785,512 | 49,560,602 | 50,289,171 | 57,452,043 | 55,103,953 | 57,318,251 |
| Changes in Nonspendable, Restricted and Committed Fund Balances | | | | | | | |
| Nonspendable | Inventories | (9,740) | 2,272 | (4,143) | (2,497) | 4,325 | |
| | Prepaid Expenses | | 64,220 | 276,099 | (7,535) | 139,910 | |
| Restricted | Tax Protests | (238,521) | | | | | |
| | Unger Awards | | | | | 5,773 | |
| | Lincoln Benefit Trust | 307,309 | 655,806 | 571,189 | 618,464 | 126,083 | |
| Committed | Tax Appeals | (269,287) | (16,057) | | | | |
| | Capital Improvements | | | 713,237 | (4,397,359) | | |
| | PSERS | 1,281,701 | 1,267,339 | 994,314 | 855,198 | (99,398) | |
| | Copier Replacement | | | | 34,918 | (34,918) | |
| | | 1,071,462 | 1,973,580 | 2,550,696 | (2,898,811) | 141,775 | 0 |
| Change in Unassigned Fund Balance | | (\$326,877) | (\$1,165,885) | (\$1,663,303) | (\$2,844,520) | (\$1,536,074) | (\$4,398,750) |
| Ending Unassigned Fund Balance | | \$7,045,517 | \$5,879,632 | \$4,216,329 | \$1,371,809 | (\$164,265) | (\$4,563,015) |

All Funds Combined

| Fund Source | Description | Outstanding Items and Projections | | | | | | | | |
|--------------|-------------------------|------------------------------------|----------------------------|--------------------------------|---------------------|---|---|--------------------------|-------------------|--|
| | | Audited Balance Balance 4/13/15 | Audited Balance 6/30/15 | 15/16 Activity Thru 5/11/16 | Balance 5/11/16 | Remaining Contracts, Est. Add'l C/O's and Soft Costs | Projected 5- Year Needs per W. Crosby Initial Estimate | Projected Adjustments | Ending Balance | Notes |
| 000 | Unspecified | 1,183,189.39 | 1,024,305.94 | (98,490.00) | 925,815.94 | - | 804,500.00 | 165,906.95 | 287,222.89 | |
| 117 | ATRP | (20,807.02) | 3,692.98 | (136.44) | 3,556.54 | - | - | - | 3,556.54 | Multi-year plan will continue |
| 119 | Misc B&G | 57,600.00 | 56,059.64 | (9,342.65) | 46,716.99 | - | - | (43,600.00) | 3,116.99 | |
| 120 | Lease Avoid | - | - | - | - | - | - | - | - | |
| 121 | Stadium/Track | (63,790.53) | 39,370.63 | (24,820.64) | 14,549.99 | 37,123.87 | - | 22,573.88 | - | |
| 122 | Technology | 80,968.95 | 220,804.95 | (155,570.79) | 65,234.16 | - | - | - | 65,234.16 | Multi-year plans will continue |
| 123 | Middle School | 3,772,854.06 | 3,550,884.39 | (313,638.67) | 3,237,245.72 | 119,947.08 | - | (3,117,298.64) | - | |
| 124 | 5 Yr Plan - Flooring | 152,396.14 | 95,391.21 | (9,648.83) | 85,742.38 | - | 279,000.00 | 193,257.62 | - | |
| 125 | 5 Yr Plan - Large Items | - | 398,800.00 | (237,650.04) | 161,149.96 | - | - | - | 161,149.96 | Includes \$200K for telephone system |
| 126 | 5 Yr Plan - Roofing | 271,199.83 | 271,199.83 | - | 271,199.83 | - | 784,740.00 | 513,540.17 | - | Does not include long-range needs |
| 127 | 5 Yr Plan - Paving | 462,869.27 | 1,162,869.27 | (1,120,590.78) | 42,278.49 | 300,000.00 | - | 257,721.51 | - | Lincoln Tennis Courts |
| 129 | Food Services Equip | - | - | - | - | - | - | - | - | |
| 131 | 5 Yr Plan - Fleet | 274,214.93 | 274,214.93 | (68,623.40) | 205,591.53 | - | 513,376.00 | 307,785.07 | 0.60 | |
| 132 | 5 Yr Plan - Energy | 69,638.00 | 69,638.00 | - | 69,638.00 | - | 1,766,138.00 | 1,696,500.00 | - | |
| 133 | Admin Bldg | 242,912.95 | 61,694.32 | (61,323.21) | 371.11 | 3,984.55 | - | 3,613.44 | (0.00) | |
| 134 | Trane Chillers | 277,428.60 | 277,428.60 | - | 277,428.60 | - | - | - | 277,428.60 | Multi-year plans will continue |
| 135 | Student Home #5 | - | - | - | - | - | - | - | - | |
| 136 | Student Home #6 | (80,497.00) | (80,497.00) | - | (80,497.00) | - | - | - | (80,497.00) | Pending completion of project |
| 137 | Student Home #7 | (76,387.01) | (76,387.01) | - | (76,387.01) | - | - | - | (76,387.01) | Pending completion of project |
| 138 | Student Home #8 | (76,387.01) | (76,387.01) | - | (76,387.01) | - | - | - | (76,387.01) | Pending completion of project |
| 139 | Student Home #4/AEC | 95,654.01 | 95,654.01 | - | 95,654.01 | - | - | - | 95,654.01 | Pending completion of projects |
| 164 | Eisenhower | - | - | - | - | - | - | - | - | |
| 165 | Franklin Twp | (18,714.34) | - | - | - | - | - | - | - | |
| 166 | James Gettys | - | - | - | - | - | - | - | - | |
| 167 | Lincoln | - | - | - | - | - | - | - | - | |
| 168 | Keefauver | - | - | - | - | - | - | - | - | |
| 169 | High School | (275.10) | - | (16,209.80) | (16,209.80) | 326,290.00 | - | - | (342,499.80) | Sealants/Caulking/Flashing Repairs 15/16 |
| 173 | Tech Prep | - | - | - | - | - | - | - | - | |
| Total | | 6,604,068.12 | 7,368,737.68 | (2,116,045.25) | 5,252,692.43 | 787,345.50 | 4,147,754.00 | 0.00 | 317,592.93 | |

Fund 10 General Fund

| Fund Source | Description | Audited Balance | | 15/16 Activity Thru 5/11/16 | Balance 5/11/16 | Remaining Contracts, Est. Add'l C/O's and Soft Costs | Projected 5- Year Needs per W. Crosby Initial Estimate | Projected Adjustments | Ending Balance | Notes |
|--------------|-------------------------|-------------------|-------------------|--------------------------------|--------------------|---|---|--------------------------|-------------------|---------------------------------|
| | | Balance 4/13/15 | 6/30/15 | | | | | | | |
| 000 | Unspecified | - | - | - | - | - | - | - | - | |
| 117 | ATRP | - | - | - | - | - | - | - | - | |
| 119 | Misc B&G | - | - | - | - | - | - | - | - | |
| 120 | Lease Avoid | - | - | - | - | - | - | - | - | |
| 121 | Stadium/Track | - | - | - | - | - | - | - | - | |
| 122 | Technology | - | - | - | - | - | - | - | - | |
| 123 | Middle School | - | - | - | - | - | - | - | - | |
| 124 | 5 Yr Plan - Flooring | - | - | - | - | - | - | - | - | |
| 125 | 5 Yr Plan - Large Items | - | - | - | - | - | - | - | - | |
| 126 | 5 Yr Plan - Roofing | 71,240.00 | 71,240.00 | - | 71,240.00 | - | 71,240.00 | - | - | Not yet evaluated per DG report |
| 127 | 5 Yr Plan - Paving | 386,000.00 | 386,000.00 | (386,000.00) | - | - | - | - | - | |
| 129 | Food Services Equip | - | - | - | - | - | - | - | - | |
| 131 | 5 Yr Plan - Fleet | 230,000.00 | 230,000.00 | (68,623.40) | 161,376.60 | - | 161,376.00 | - | 0.60 | |
| 132 | 5 Yr Plan - Energy | 69,638.00 | 69,638.00 | - | 69,638.00 | - | 69,638.00 | - | - | |
| 133 | Admin Bldg | - | - | - | - | - | - | - | - | |
| 134 | Trane Chillers | 135,532.80 | 135,532.80 | - | 135,532.80 | - | - | - | 135,532.80 | Multi-year plan will continue |
| 135 | Student Home #5 | - | - | - | - | - | - | - | - | |
| 136 | Student Home #6 | - | - | - | - | - | - | - | - | |
| 137 | Student Home #7 | - | - | - | - | - | - | - | - | |
| 138 | Student Home #8 | - | - | - | - | - | - | - | - | |
| 139 | Student Home #4/AEC | - | - | - | - | - | - | - | - | |
| 164 | Eisenhower | - | - | - | - | - | - | - | - | |
| 165 | Franklin Twp | - | - | - | - | - | - | - | - | |
| 166 | James Gettys | - | - | - | - | - | - | - | - | |
| 167 | Lincoln | - | - | - | - | - | - | - | - | |
| 168 | Keefauver | - | - | - | - | - | - | - | - | |
| 169 | High School | - | - | - | - | - | - | - | - | |
| 173 | Tech Prep | - | - | - | - | - | - | - | - | |
| Total | | 892,410.80 | 892,410.80 | (454,623.40) | 437,787.40 | - | 302,254.00 | - | 135,533.40 | |

Fund 32 Capital Projects Fund

| Fund Source | Description | Audited Balance Balance 4/13/15 6/30/15 | 15/16 Activity Thru 5/11/16 | Balance 5/11/16 | Remaining Contracts, Est. Add'l C/O's and Soft Costs | Projected 5- Year Needs per W. Crosby Initial Estimate | Projected Adjustments | Ending Balance | Notes | |
|--------------|-------------------------|---|--------------------------------|-----------------------|---|---|--------------------------|----------------|-------------------|--|
| 000 | Unspecified | 1,181,900.54 | 1,024,305.94 | (98,490.00) | 925,815.94 | - | 804,500.00 | 165,906.95 | 287,222.89 | |
| 117 | ATRP | (20,807.02) | 3,692.98 | (136.44) | 3,556.54 | - | - | - | 3,556.54 | Multi-year plan will continue |
| 119 | Misc B&G | 57,600.00 | 56,059.64 | (9,342.65) | 46,716.99 | - | - | (43,600.00) | 3,116.99 | For HS Stage Rigging |
| 120 | Lease Avoid | - | - | - | - | - | - | - | - | |
| 121 | Stadium/Track | (63,790.53) | 39,370.63 | (24,820.64) | 14,549.99 | 37,123.87 | - | 22,573.88 | - | |
| 122 | Technology | 80,968.95 | 220,804.95 | (155,570.79) | 65,234.16 | - | - | - | 65,234.16 | Multi-year plans will continue |
| 123 | Middle School | 3,754,455.69 | 3,550,884.39 | (313,638.67) | 3,237,245.72 | 119,947.08 | - | (3,117,298.64) | - | |
| 124 | 5 Yr Plan - Flooring | 152,396.14 | 95,391.21 | (9,648.83) | 85,742.38 | - | 279,000.00 | 193,257.62 | - | |
| 125 | 5 Yr Plan - Large Items | - | 398,800.00 | (237,650.04) | 161,149.96 | - | - | - | 161,149.96 | Includes \$200K for telephone system |
| 126 | 5 Yr Plan - Roofing | 199,959.83 | 199,959.83 | - | 199,959.83 | - | 713,500.00 | 513,540.17 | - | Not yet evaluated per DG report |
| 127 | 5 Yr Plan - Paving | 76,869.27 | 776,869.27 | (734,590.78) | 42,278.49 | 300,000.00 | - | 257,721.51 | - | Lincoln Tennis Courts 15/16 |
| 129 | Food Services Equip | - | - | - | - | - | - | - | - | |
| 131 | 5 Yr Plan - Fleet | 44,214.93 | 44,214.93 | - | 44,214.93 | - | 352,000.00 | 307,785.07 | - | |
| 132 | 5 Yr Plan - Energy | - | - | - | - | - | 1,696,500.00 | 1,696,500.00 | - | |
| 133 | Admin Bldg | 242,912.95 | 61,694.32 | (61,323.21) | 371.11 | 3,984.55 | - | 3,613.44 | (0.00) | |
| 134 | Trane Chillers | 141,895.80 | 141,895.80 | - | 141,895.80 | - | - | - | 141,895.80 | Multi-year plan will continue |
| 135 | Student Home #5 | - | - | - | - | - | - | - | - | |
| 136 | Student Home #6 | (80,497.00) | (80,497.00) | - | (80,497.00) | - | - | - | (80,497.00) | Pending completion of project |
| 137 | Student Home #7 | (76,387.01) | (76,387.01) | - | (76,387.01) | - | - | - | (76,387.01) | Pending completion of project |
| 138 | Student Home #8 | (76,387.01) | (76,387.01) | - | (76,387.01) | - | - | - | (76,387.01) | Pending completion of project |
| 139 | Student Home #4/AEC | 95,654.01 | 95,654.01 | - | 95,654.01 | - | - | - | 95,654.01 | Pending completion of projects |
| 164 | Eisenhower | - | - | - | - | - | - | - | - | |
| 165 | Franklin Twp | (18,714.34) | - | - | - | - | - | - | - | |
| 166 | James Gettys | - | - | - | - | - | - | - | - | |
| 167 | Lincoln | - | - | - | - | - | - | - | - | |
| 168 | Keefauver | - | - | - | - | - | - | - | - | |
| 169 | High School | (275.10) | - | (16,209.80) | (16,209.80) | 326,290.00 | - | - | (342,499.80) | Sealants/Caulking/Flashing Repairs 15/16 |
| 173 | Tech Prep | - | - | - | - | - | - | - | - | |
| Total | | 5,691,970.10 | 6,476,326.88 | (1,661,421.85) | 4,814,905.03 | 787,345.50 | 3,845,500.00 | 0.00 | 182,059.53 | |

Gettysburg Area School District
2016-17 Real Estate Tax Rate and Revenue Analysis
May 11, 2016

Prior Year (15-16) Net RE Tax Budget: \$27,217,455

| Real Estate Tax Rate Increase Options: | 1 | 2 | 3 | 4 | 5 | 6 |
|---|----------|----------|----------|----------|----------|----------|
| Description | 0.00% | 0.50% | 1.00% | 1.50% | 2.00% | 2.40% |

Using County Data @ 02/26/16:

| | | | | | | |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| RE Tax Revenue Increase | \$0 | \$143,768 | \$287,533 | \$431,301 | \$575,342 | \$690,301 |
| RE Tax Millage Rate Increase (mills) | 0.0000 | 0.0524 | 0.1048 | 0.1572 | 0.2097 | 0.2516 |
| Resulting RE Tax Millage Rate (mills) | 10.4853 | 10.5377 | 10.5901 | 10.6425 | 10.6950 | 10.7369 |
| Gross RE Tax Levy | \$29,217,417 | \$29,369,151 | \$29,520,882 | \$29,672,616 | \$29,824,638 | \$29,945,967 |
| RE Tax Collection Rate | 94.75% | 94.75% | 94.75% | 94.75% | 94.75% | 94.75% |
| Net RE Tax | <u>\$27,683,503</u> | <u>\$27,827,271</u> | <u>\$27,971,036</u> | <u>\$28,114,804</u> | <u>\$28,258,845</u> | <u>\$28,373,804</u> |

Projected additional revenue included in budget due to increase in estimated collection rate from 94.00% to 94.75%

| | | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| | <u>\$219,131</u> | <u>\$220,269</u> | <u>\$221,407</u> | <u>\$222,545</u> | <u>\$223,685</u> | <u>\$224,595</u> |
|--|------------------|------------------|------------------|------------------|------------------|------------------|

Gettysburg Area School District
 2016-17 Tax Millage Impact - Handbook Draft
 May 11, 2016

This chart schedules the annual tax impact for various levels of tax increases and assessed values of real estate.

| | Millage Increase | | | | | |
|-------------------------|---|--------|--------|--------|---------|--|
| | (Note: The 2015-2016 Real Estate Tax Rate is 10.4583 mills) | | | | | |
| Options: | 1 | 2 | 3 | 4 | 5 | Act I Index - GASD Handbook Draft 6 |
| Market & Assessed Value | 0.000% | 0.500% | 1.000% | 1.500% | 2.000% | 2.400% |
| | 0.0000 | 0.0524 | 0.1048 | 0.1572 | 0.2097 | 0.2516 |
| \$50,000 | \$0.00 | \$2.62 | \$5.24 | \$7.86 | \$10.49 | \$12.58 |
| 100,000 | 0.00 | 5.24 | 10.48 | 15.72 | 20.97 | 25.16 |
| 150,000 | 0.00 | 7.86 | 15.72 | 23.58 | 31.46 | 37.74 |
| 200,000 | 0.00 | 10.48 | 20.96 | 31.44 | 41.94 | 50.32 |
| 250,000 | 0.00 | 13.10 | 26.20 | 39.30 | 52.43 | 62.90 |
| 252,368 * | 0.00 | 13.22 | 26.45 | 39.67 | 52.92 | 63.50 |
| 300,000 | 0.00 | 15.72 | 31.44 | 47.16 | 62.91 | 75.48 |
| 350,000 | 0.00 | 18.34 | 36.68 | 55.02 | 73.40 | 88.06 |
| 400,000 | 0.00 | 20.96 | 41.92 | 62.88 | 83.88 | 100.64 |
| 450,000 | 0.00 | 23.58 | 47.16 | 70.74 | 94.37 | 113.22 |
| 500,000 | 0.00 | 26.20 | 52.40 | 78.60 | 104.85 | 125.80 |

* This is the current average assessed real estate value district-wide.

| To calculate the maximum annual impact for yourself: | | | | | |
|--|-------------------------------|---|-----------------------|-----------|--------------|
| | Assessed Value of Real Estate | x | increase, for each 1% | / 1,000 = | Tax Increase |
| Example: | \$ 252,368 | x | 0.1048 | / 1,000 = | \$26.45 |
| Your Increase: | \$ _____ | x | 0.1048 | / 1,000 = | \$ _____ |
| Your Total Tax: | \$ _____ | x | 10.5901 | / 1,000 = | \$ _____ |

Note: For approved Homestead properties, the tax reduction due to gaming (slots) funds for 2015/16 is \$173.74. The actual amount for 2016/17 will be similar and will show as a reduction to your tax bill.

Gettysburg Area School District
 Summary of Major Budget Categories
 2016-2017 Draft Proposed Final Budget - **Option 1**
 May 11, 2016

| |
|---|
| 2016-17 Value Per Mill: \$2,642,644 |
|---|

| Category | Description | Actual 2014-15 | Final Budget 2015-16 | 05/11/16 Draft Proposed Final Budget 2016-17 | Change From 2015-16 Budget | | % of Total Budget | | | |
|---|---------------------------------|-----------------------------|-----------------------------|---|---|-------------|----------------------|------------------------------|--------|--------|
| | | | | | \$ | % | | | | |
| Revenues | | | | | | | | | | |
| 6000 | Local Sources | \$39,253,638 ⁽¹⁾ | \$38,008,014 ⁽¹⁾ | \$39,136,094 ⁽¹⁾ | \$1,128,080 | 3.0% | 67.51% | | | |
| 7000 | State Sources | 15,878,811 ⁽¹⁾ | 16,435,647 ⁽¹⁾ | 17,240,717 ⁽¹⁾ | 805,070 | 4.9% | 29.74% | | | |
| 8000 | Federal Sources | 1,166,242 | 1,082,643 | 1,163,812 | 81,169 | 7.5% | 2.01% | | | |
| 9000 | Other Sources | 5,360 | 2,000 | 2,000 | 0 | 0.0% | 0.00% | | | |
| | SUB-TOTAL REVENUES | 56,304,051 | 55,528,304 | 57,542,623 | 2,014,319 | 3.6% | 99.26% | | | |
| 0830 | Use of Committed Fund Balance | 349,398 | 667,219 | 426,942 | (240,277) | -36.0% | 0.74% | | | |
| | TOTAL REVENUES | \$56,653,449 | \$56,195,523 | \$57,969,565 | \$1,774,042 | 3.2% | 100.00% | | | |
| Expenses | | | | | | | | | | |
| 100 | Salaries and Wages | \$21,618,280 | \$22,316,597 | \$22,072,551 | (\$244,046) | -1.1% | 36.04% | | | |
| 200 | Employee Benefits | 12,151,501 | 13,867,744 | 15,054,149 | 1,186,405 | 8.6% | 24.58% | | | |
| | Sub-Total 100 to 200 Objects | 33,769,781 | 36,184,341 | 37,126,700 | 942,359 | 2.6% | 60.62% | | | |
| 300 | Purchased Professional Services | 4,120,326 | 4,093,419 | 5,523,459 | 1,430,040 | 34.9% | 9.02% | | | |
| 400 | Purchased Property Services | 1,220,643 | 1,466,120 | 1,480,310 | 14,190 | 1.0% | 2.42% | | | |
| 500 | Other Purchased Services | 6,385,327 | 6,836,409 | 7,345,106 | 508,697 | 7.4% | 11.99% | | | |
| 600 | Supplies | 2,304,763 | 2,110,275 | 2,095,350 | (14,925) | -0.7% | 3.42% | | | |
| 700 | Property and Equipment | 312,895 | 151,476 | 110,789 | (40,687) | -26.9% | 0.18% | | | |
| 800 | Other Objects | 2,411,073 | 2,519,366 | 2,494,772 | (24,594) | -1.0% | 4.07% | | | |
| 900 | Other Financing Uses | 4,579,136 | 3,956,845 | 5,067,318 | 1,110,473 | 28.1% | 8.27% | | | |
| | Sub-Total 300 to 900 Objects | 21,334,163 | 21,133,910 | 24,117,104 | 2,983,194 | 14.1% | 39.38% | | | |
| | TOTAL EXPENSES | \$55,103,944 | \$57,318,251 | \$61,243,804 | \$3,925,553 | 6.8% | 100.00% | | | |
| Increase/(Decrease) in Unassigned Fund Balance | | | | | <table border="1"> <tr> <td>2016-2017 Value in Mills:</td> </tr> <tr> <td>1.2390</td> </tr> <tr> <td>0.0000</td> </tr> </table> | | | 2016-2017 Value in Mills: | 1.2390 | 0.0000 |
| 2016-2017 Value in Mills: | | | | | | | | | | |
| 1.2390 | | | | | | | | | | |
| 0.0000 | | | | | | | | | | |
| | General Fund - Actual | 1,549,505 | | | | | | | | |
| | General Fund - Per Budget | | (1,122,728) | (3,274,239) | | | | | | |
| | Tech Prep - Per Budget | | | | | | | | | |
| | Unreconciled Difference | \$0 | \$0 | \$0 | | | | | | |
| (Rev. - Exp. - Inc./(Dec.) in Fund Balance | | | | | | | | | | |

| Real Estate Tax Millage Analysis: | | | |
|-----------------------------------|----------------|---------------|----------------|
| | 2015/16 | Change | 2016/17 |
| General Use | 10.4853 | 0.0000 | 10.4853 |
| Other | 0.0000 | | 0.0000 |
| Total | 10.4853 | 0.0000 | 10.4853 |

Act 1 Index Increase:
2.400% = .2516 mills

Actual Increase:
0.000%

⁽¹⁾ - 6111-Local Real Estate Tax is reduced by \$1,116,264 which is budgeted under 7340-State Property Tax Reduction Allocation.

Gettysburg Area School District
 Unassigned Fund Balance Worksheet
 May 11, 2016

Option #1 - 0.0% tax rate increase

| | | May 11, 2016 |
|---|--------------|---------------|
| Unassigned Fund Balance (Balance) | | |
| -Per June 30, 2015 Audit Report | | \$9,390,289 |
| 2015/16 Budget Impact on Balance | | |
| Revenue Budget | \$55,528,304 | |
| Use of PSERS Committed Fund Balance | 667,219 | |
| Expense Budget | (57,318,251) | |
| Shortfall/Use of Balance | | (1,122,728) |
| | | 8,267,561 |
| Resolution Recommended for Consideration: | | |
| Lincoln Tennis Courts | (a) | 0 |
| HS Caulking and Sealants | (b) | 0 |
| HS Through-wall Flashing | (c) | 0 |
| Add to PSERS Fund | (d) | (500,000) |
| Fund 16/17 Capital Needs | (e) | 0 |
| Designate for Future FIP | (f, g) | (800,000) |
| Other Capital Needs | (g) | 0 (1,300,000) |
| Projected/Estimated Balance at 6/30/16 | | 6,967,561 |
| Amount Needed to Balance 2016/17 Budget | | (3,274,239) |
| Projected Balance 6/30/17 | | \$3,693,322 |
| 6.03% of 16/17 budget | | |

| | | |
|---|--------------|-------------|
| Limit on Projected Balance at 6/30/17 | | |
| Projected 2016/17 Expense Budget | \$61,243,804 | |
| 8% Limit | | 4,899,504 |
| Projected Balance Above/(Below) Projected Limit | | (1,206,182) |

| | |
|-------------------------|--------------|
| 16/17 Prelim Budget Rev | 57,542,623 |
| 16/17 Use of PSERS fund | 426,942 |
| 16/17 Prelim Budget Exp | (61,243,804) |
| Difference | (3,274,239) |

- (a) Now to be paid from Capital Projects Fund per 3/7/16 Board Action (\$300,000)
- (b) Now to be paid from Capital Projects Fund per 3/7/16 Board Action (\$204,000)
- (c) Now to be paid from Capital Projects Fund per 3/21/16 Board Action (\$138,500)
- (d) Increased from \$250,000
- (e) Now \$583,750 in annual General Fund budget - transfer to Capital Project Fund for average annual needs
- (f) Now \$300,000 in annual General Fund budget - commit for future FIP needs
- (g) Decreased transfers for capital needs by \$700,000

05/11/16 DRAFT Proposed Final Budget includes 0.00% tax rate increase or 0.0 mills based on February 26, 2016 county/twp duplicate values.

Option 1
 05/11/16
 DRAFT
 Proposed Final Budget \$ Change % Change
 From From
 2015-16 2015-16

| Account Number | Account Description | Actual 2005-06 | Actual 2006-07 | Actual 2007-08 | Actual 2008-09 | Actual 2009-10 | Actual 2010-11 | Actual 2011-12 | Actual 2012-13 | Actual 2013-14 | Actual 2014-15 | Budget 2015-16 | Proposed Final Budget 2016-17 | \$ Change From 2015-16 | % Change From 2015-16 |
|-----------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|------------------------|-----------------------|
| REVENUE FROM LOCAL SOURCES | | | | | | | | | | | | | | | |
| 6111 | Current Real Estate Taxes | \$19,818,409 | \$21,192,913 | \$22,645,184 | \$23,014,682 | \$23,895,863 | \$25,121,185 | \$26,457,471 | \$26,900,100 | \$26,859,397 | \$27,401,148 | \$27,217,455 | \$27,683,503 | 466,048 | 1.7% |
| 6112 | Interim Real Estate Taxes | 400,356 | 514,698 | 331,083 | 217,086 | 192,956 | 75,385 | 215,105 | 130,770 | 136,113 | 149,285 | 147,342 | 142,224 | (5,118) | -3.5% |
| 6113 | Public Utility Realty Taxes | 42,150 | 39,749 | 38,782 | 43,176 | 43,681 | 44,620 | 45,307 | 44,161 | 44,360 | 40,905 | 44,696 | 40,904 | (3,792) | -8.5% |
| 6114 | Payments in Lieu of Tax-State/Local | 4,439 | 13,317 | 13,317 | 13,317 | 13,366 | 13,366 | 13,366 | 13,366 | 13,366 | 52,309 | 13,365 | 52,309 | 38,944 | 291.4% |
| 6115 | Payments in Lieu of Tax-Federal | 45,567 | 27,665 | 9,122 | 6,360 | 6,958 | 70,690 | 45,979 | 52,782 | 52,686 | 15,708 | 52,686 | 14,206 | (38,480) | -73.0% |
| 6143 | Local Services Tax - Act 511 | 111,364 | 114,556 | 81,904 | 82,712 | 97,050 | 81,041 | 83,412 | 82,524 | 90,983 | 89,249 | 86,901 | 88,706 | 1,805 | 2.1% |
| 6151 | Earned Income Tax - Act 511 | 4,024,662 | 4,757,665 | 5,031,443 | 5,058,526 | 5,035,808 | 5,522,969 | 3,729,426 | 5,240,799 | 6,090,382 | 6,311,022 | 6,274,464 | 6,311,021 | 36,557 | 0.6% |
| 6152 | Occupation Assessment Tax - Act 511 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 6153 | Real Estate Transfer Tax - Act 511 | 899,538 | 787,053 | 878,080 | 410,084 | 381,503 | 423,956 | 357,962 | 456,662 | 456,224 | 652,297 | 439,992 | 554,333 | 114,341 | 26.0% |
| 6154 | Admissions Tax - Act 511 | 348,932 | 331,532 | 340,015 | 361,624 | 447,805 | 426,388 | 436,797 | 456,404 | 470,365 | 417,609 | 251,490 | 251,490 | 0 | 0.0% |
| | TOTAL CURRENT TAXES | 25,695,417 | 27,779,148 | 29,368,930 | 29,207,567 | 30,114,990 | 31,779,600 | 31,384,825 | 33,377,568 | 34,213,876 | 35,129,532 | 34,528,391 | 35,138,696 | 610,305 | 1.8% |
| 6411 | Delinquent Real Estate Tax | 608,893 | 592,371 | 717,377 | 614,952 | 973,821 | 775,257 | 900,728 | 1,052,216 | 893,802 | 1,036,738 | 947,761 | 991,672 | 43,911 | 4.6% |
| 6420 | Delinquent Per Capita Tax - Sec. 679 | 16 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 6441 | Delinquent Per Capita Tax - Act 511 | 16 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 6451 | Delinquent Earned Income Tax - Act 511 | 617,206 | 727,444 | 642,684 | 694,600 | 838,369 | 688,771 | 2,560,919 | 719,665 | 156,837 | 259,624 | 161,577 | 350,000 | 188,423 | 116.6% |
| 6452 | Delinquent Occ. Assmnt. Tax - Act 511 | 36,910 | 24,516 | 9,641 | 5,188 | 6,556 | 2,776 | 3,138 | 359 | 0 | 53 | 0 | 0 | 0 | N/A |
| 6454 | Delinquent Admission Tax - Act 511 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,793 | 0 | 0 | 0 | N/A |
| | TOTAL DELINQUENT TAXES | 1,263,041 | 1,344,333 | 1,369,702 | 1,314,740 | 1,818,746 | 1,466,804 | 3,464,785 | 1,772,240 | 1,050,639 | 1,299,208 | 1,109,338 | 1,341,672 | 232,334 | 20.9% |
| 6510 | Earnings on Investments | 570,663 | 683,828 | 778,640 | 583,281 | 231,257 | 179,714 | 173,500 | 159,675 | 141,551 | 145,028 | 152,906 | 146,302 | (6,604) | -4.3% |
| 6530 | Gain/Loss on Investments | 0 | 0 | 0 | 0 | 0 | 0 | 19,401 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 6710 | Athletic Gate Receipts (formerly 9329) | 0 | 0 | 0 | 0 | 0 | 44,365 | 47,204 | 44,283 | 52,420 | 53,298 | 52,420 | 53,300 | 880 | 1.7% |
| 6740 | Student Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,210 | 0 | 0 | 0 | N/A |
| 6741 | Student Fees - Drivers Education | 9,150 | 8,050 | 10,310 | 12,050 | 1,200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 6742 | Student Fees - Student Projects | 19,508 | 17,276 | 16,843 | 15,057 | 20,143 | 22,067 | 19,988 | 22,414 | 28,408 | 28,663 | 23,787 | 22,787 | (1,000) | -4.2% |
| 6743 | Student Fees - Athletics | 3,768 | 3,522 | 4,924 | 4,310 | 4,720 | 5,200 | 4,200 | 20 | 0 | 0 | 0 | 0 | 0 | N/A |
| 6744 | Student Fees - A/P Testing | 23,132 | 19,540 | 17,680 | 17,771 | 18,163 | 22,410 | 20,330 | 22,161 | 27,293 | 20,391 | 25,000 | 25,000 | 0 | 0.0% |
| 6745 | Student Fees - Workbooks | 1,319 | 567 | (1,151) | 173 | 35 | 24 | 1,151 | 0 | 0 | 0 | 216 | 216 | 0 | 0.0% |
| 6746 | Student Fees - Field Trips | 8,251 | 4,464 | 8,109 | 10,761 | 3,292 | 9,024 | 15,472 | 12,209 | 49,923 | 14,489 | 10,000 | 21,400 | 11,400 | 114.0% |
| 6747 | Student Fees - Uniforms | 1,335 | 1,852 | 1,363 | 1,543 | 1,788 | 1,373 | 1,363 | 1,301 | 1,507 | 0 | 0 | 600 | 600 | N/A |
| 6749 | Student Fees - Other | 7,066 | 7,927 | 9,708 | 14,763 | 20,349 | 27,936 | 9,007 | 12,045 | 23,536 | 44,614 | 32,900 | 58,969 | 26,069 | 79.2% |
| 6790 | Student Fees - Athletics | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,512 | 0 | 0 | 0 | 0 | N/A |
| 6810 | Other Local Gov't Units | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 6821 | IU State Sources | 0 | 0 | 4,101 | 0 | 0 | 0 | 4,410 | 7,888 | 0 | 0 | 0 | 0 | 0 | N/A |
| 6831 | Federal thru Other PA Schools/IU's | 557,015 | 504,247 | 480,359 | 458,082 | 460,943 | 698,400 | 632,748 | 495,464 | 37,636 | 120,669 | 327,509 | 13,500 | (314,009) | -95.9% |
| 6832 | Federal IDEA thru Other PA Schools/IU's | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 344,828 | 334,088 | 0 | 334,986 | 334,986 | N/A |
| 6833 | ARRA - IDEA B thru LIU | 0 | 0 | 0 | 0 | 465,508 | 75,000 | 0 | 645 | 0 | 16,480 | 0 | 0 | 0 | N/A |
| 6836 | Federal RTTT thru Other PA Schools/IU's | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19,403 | 0 | 0 | 0 | 0 | N/A |
| 6839 | Federal thru Other Agencies/HACC | 29,269 | 28,175 | 30,200 | 2,864 | 8,545 | 10,604 | 0 | 2,071 | 3,529 | 15,000 | 0 | 0 | 0 | N/A |
| 6910 | Rentals of School Facilities | 118,395 | 139,692 | 125,924 | 121,929 | 198,135 | 221,703 | 439,691 | 555,896 | 574,483 | 615,503 | 610,758 | 675,474 | 64,716 | 10.6% |
| 6920 | Contributions Frm Private Sources | 22,397 | 44,815 | 42,611 | 50,473 | 174,794 | 76,589 | 85,822 | 122,481 | 88,977 | 131,212 | 32,500 | 30,670 | (1,830) | -5.6% |
| 6941 | Tuition - Private Paid | 0 | 0 | 0 | 5,979 | 6,178 | 0 | 0 | 0 | 0 | 12,297 | 0 | 12,061 | 12,061 | N/A |
| 6942 | Tuition - Summer School | 11,610 | 12,678 | 9,218 | 9,980 | 8,405 | 7,252 | 6,381 | 409 | 1,295 | 739 | 0 | 0 | 0 | N/A |
| 6943 | Adult Ed Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 323 | 13,915 | 0 | 14,190 | 14,190 | N/A |
| 6944 | Tuition - Other LEA's | 501,517 | 566,370 | 139,595 | 549,371 | 795,425 | 853,784 | 830,983 | 856,301 | 884,006 | 884,237 | 960,318 | 1,058,397 | 98,079 | 10.2% |
| 6946 | Tuition - Tech Prep | 477,166 | 446,995 | 435,643 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 6949 | Tuition - Preschools (FT & HS) | 12,416 | 15,357 | 12,675 | 2,450 | 26,709 | 53,266 | 3,776 | 3,594 | 4,196 | 3,638 | 4,576 | 4,576 | 0 | 0.0% |
| 6980 | Community Service Activities | 1,011 | 936 | 999 | 1,260 | 652 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 6991 | Refunds of Prior Yrs.' Expense | 119,110 | 18 | 11,491 | 31,756 | 31,140 | 16,725 | 28,617 | 402,242 | 51,662 | 27,070 | 10,000 | 20,000 | 10,000 | 100.0% |
| 6992 | Parking Tickets | 2,695 | 2,345 | 3,616 | 3,380 | 2,465 | 1,615 | 2,180 | 925 | 1,845 | 2,160 | 1,845 | 1,845 | 0 | 0.0% |
| 6993 | Magistrate/Restitution | 8,206 | 8,971 | 12,823 | 11,803 | 11,099 | 20,111 | 6,863 | 8,967 | 9,555 | 11,024 | 6,658 | 9,958 | 3,300 | 49.6% |
| 6994 | COBRA Fees | 492 | 288 | 319 | 377 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 6995 | Fundraisers | 37,229 | 35,590 | 46,874 | 41,249 | 43,103 | 80,343 | 205,686 | 238,319 | 318,732 | 206,748 | 109,892 | 139,045 | 29,153 | 26.5% |
| 6996 | NSF Ck Fees/Copies, etc. | 261 | 326 | 196 | 808 | 257 | 204 | 412 | 868 | 113 | 451 | 200 | 200 | 0 | 0.0% |
| 6999 | Other Miscellaneous Revenue | 50,076 | 47,547 | 100,019 | 80,564 | 54,285 | 37,094 | 70,210 | 45,788 | 27,818 | 120,974 | 8,800 | 12,250 | 3,450 | 39.2% |
| | TOTAL LOCAL SOURCES | 29,551,515 | 31,724,857 | 33,041,721 | 32,554,341 | 34,522,327 | 35,708,207 | 37,474,855 | 38,165,774 | 37,959,066 | 39,253,638 | 38,008,014 | 39,136,094 | 1,128,080 | 3.0% |

05/11/16 DRAFT Proposed Final Budget includes 0.00% tax rate increase or 0.0 mills based on February 26, 2016 county/twp duplicate values.

Option 1
 05/11/16
 DRAFT

| Account Number | Account Description | Actual 2005-06 | Actual 2006-07 | Actual 2007-08 | Actual 2008-09 | Actual 2009-10 | Actual 2010-11 | Actual 2011-12 | Actual 2012-13 | Actual 2013-14 | Actual 2014-15 | Budget 2015-16 | Proposed Final Budget 2016-17 | \$ Change From 2015-16 | % Change From 2015-16 |
|-----------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|------------------------|-----------------------|
| REVENUE FROM STATE SOURCES | | | | | | | | | | | | | | | |
| 7110 | Basic Education Funding | 6,526,434 | 6,809,613 | 6,945,823 | 7,154,174 | 7,337,066 | 6,099,660 | 7,154,174 | 7,154,173 | 7,254,177 | 7,257,694 | 7,651,857 | 7,765,575 | 113,718 | 1.5% |
| 7144 | Reimbursement for Charter School Costs | 109,894 | 65,003 | 83,259 | 111,590 | 166,005 | 133,566 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 7160 | Tuition for Section 1305/1306 Students | 75,716 | 82,137 | 63,973 | 69,066 | 22,216 | 27,260 | 74,390 | 68,404 | 77,215 | 54,419 | 77,215 | 54,418 | (22,797) | -29.5% |
| 7170 | School Improvement Grants | 9,500 | 9,500 | 9,500 | 9,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 7210 | Homebound Instruction Subsidy | 998 | 388 | 326 | 222 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 7220 | Vocational Education Subsidy | 31,034 | 47,143 | 35,191 | 39,276 | 76,298 | 101,630 | 72,200 | 77,562 | 167,463 | 191,177 | 167,463 | 167,463 | 0 | 0.0% |
| 7240 | Driver Education Subsidy | 7,105 | 12,550 | 0 | 6,300 | 7,760 | 2,485 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 7250 | Migrant Education Subsidy | 2,860 | 1,123 | 4,834 | 2,696 | 1,841 | 0 | 1,800 | 0 | 1,473 | 160 | 1,400 | 160 | (1,240) | -88.6% |
| 7260 | Workforce Inv Act - L&I | 0 | 0 | 0 | 0 | 67,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 7271 | Special Education Subsidy | 1,588,156 | 1,625,130 | 1,689,023 | 1,711,483 | 1,729,334 | 1,721,582 | 1,685,442 | 1,685,442 | 1,685,442 | 1,804,236 | 1,709,805 | 1,730,261 | 20,456 | 1.2% |
| 7310 | Pupil Transportation Subsidy | 1,364,929 | 1,349,543 | 1,248,195 | 1,261,219 | 1,310,618 | 1,216,092 | 1,324,053 | 1,283,172 | 1,564,711 | 1,616,060 | 1,564,711 | 1,768,564 | 203,853 | 13.0% |
| 7320 | Rental & Sinking Fund Payment Subsidy | 322,164 | 309,459 | 303,396 | 304,890 | 279,923 | 283,071 | 435,258 | 437,495 | 331,021 | 396,825 | 331,021 | 422,510 | 91,489 | 27.6% |
| 7330 | Medical/Dental Services Subsidy | 74,829 | 73,174 | 72,565 | 70,094 | 67,510 | 67,075 | 66,049 | 61,080 | 62,435 | 61,854 | 62,435 | 61,854 | (581) | -0.9% |
| 7340 | State Property Tax Reduction Allocation | 0 | 0 | 0 | 1,105,837 | 1,107,197 | 1,106,820 | 1,105,254 | 1,106,368 | 1,107,549 | 1,114,464 | 1,116,265 | 1,116,264 | (1) | 0.0% |
| 7360 | Safe Schools | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 52,505 | 20,441 | 0 | (20,441) | N/A |
| 7500 | Extra State Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 7501 | Extra State Grants - Accountability | 326,495 | 405,796 | 423,801 | 418,292 | 418,292 | 392,249 | 154,110 | 154,109 | 154,109 | 0 | 0 | 0 | 0 | N/A |
| 7503 | Extra State Grants - Project 720 | 100,000 | 100,000 | 100,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 7505 | Extra State Grants - | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 247,644 | 0 | 0 | 0 | N/A |
| 7509 | Extra State Grants - | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,541 | 0 | 0 | 0 | N/A |
| 7599 | Other State Grants | 43,105 | 37,571 | 34,666 | 31,584 | 2,500 | 0 | 0 | 0 | 23,364 | 0 | 0 | 0 | 0 | N/A |
| 7810 | State Share of Social Security Subsidy | 711,142 | 739,639 | 769,972 | 795,322 | 801,103 | 788,768 | 780,576 | 760,423 | 759,564 | 781,656 | 853,276 | 843,658 | (9,618) | -1.1% |
| 7820 | State Share of PSERS Subsidy | 455,929 | 660,555 | 734,655 | 506,107 | 510,228 | 597,440 | 912,568 | 1,276,107 | 1,755,981 | 2,275,576 | 2,879,758 | 3,309,990 | 430,232 | 14.9% |
| 7920 | Classroom For the Future (CFF) Grants | 0 | 0 | 301,753 | 100,089 | 25,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| TOTAL STATE SOURCES | | 11,750,290 | 12,328,324 | 12,820,932 | 13,697,241 | 13,929,891 | 12,537,698 | 13,765,874 | 14,064,335 | 14,944,504 | 15,878,811 | 16,435,647 | 17,240,717 | 805,070 | 4.9% |

05/11/16 DRAFT Proposed Final Budget includes 0.00% tax rate increase or 0.0 mills based on February 26, 2016 county/twp duplicate values.

Option 1
 05/11/16
 DRAFT

| Account Number | Account Description | Actual 2005-06 | Actual 2006-07 | Actual 2007-08 | Actual 2008-09 | Actual 2009-10 | Actual 2010-11 | Actual 2011-12 | Actual 2012-13 | Actual 2013-14 | Actual 2014-15 | Budget 2015-16 | Proposed Final Budget 2016-17 | \$ Change From 2015-16 | % Change From 2015-16 |
|---|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------------|------------------------|-----------------------|
| REVENUE FROM FEDERAL SOURCES | | | | | | | | | | | | | | | |
| 8190 | Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 8390 | Other Restricted Federal Grants | 0 | 0 | 0 | 0 | 6,993 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 8391 | Other Restricted Federal Grants - JROTC | 45,068 | 51,378 | 58,272 | 62,254 | 65,968 | 67,818 | 65,306 | 66,536 | 67,524 | 72,817 | 67,524 | 72,817 | 5,293 | 7.8% |
| 8514 | NCLB, Title I - Improve Academic Ach. | 399,074 | 458,785 | 506,470 | 480,878 | 449,286 | 465,110 | 474,326 | 658,610 | 574,090 | 815,764 | 732,403 | 819,776 | 87,373 | 11.9% |
| 8515 | NCLB, Title II - High Quality Teachers | 179,771 | 172,006 | 173,680 | 173,416 | 179,903 | 182,426 | 153,355 | 153,480 | 111,161 | 141,199 | 145,540 | 145,038 | (502) | -0.3% |
| 8516 | NCLB, Title III - Language Instruction | 29,988 | 28,558 | 47,008 | 42,639 | 29,185 | 30,321 | 28,247 | 40,681 | 18,215 | 29,804 | 26,518 | 27,681 | 1,163 | 4.4% |
| 8518 | NCLB, Title V - Innovative Programs | 6,462 | 3,176 | 3,177 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 8521 | Vocational Education - Operating Exp. | 0 | 36,259 | 61,765 | 50,746 | 91,207 | 94,380 | 95,841 | 110,483 | 95,947 | 106,658 | 106,658 | 98,500 | (8,158) | -7.6% |
| 8692 | Other Rest. Federal Grants thru PA - LISA | 0 | 5,000 | 0 | 0 | 15,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 8703 | ARRA - Title I, Part A & D | 0 | 0 | 0 | 5,107 | 100,733 | 119,336 | 11,350 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 8708 | ARRA - State Fiscal Stabilization Fund | 0 | 0 | 0 | 0 | 864,601 | 843,677 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 8709 | ARRA - Edu Jobs | 0 | 0 | 0 | 0 | 499,865 | 7,751 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 8734 | Race to the Top | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,000 | 0 | (4,000) | N/A |
| TOTAL FEDERAL SOURCES | | 660,363 | 755,162 | 850,372 | 815,040 | 1,802,876 | 2,302,933 | 836,176 | 1,029,790 | 866,937 | 1,166,242 | 1,082,643 | 1,163,812 | 85,169 | 7.5% |
| REVENUE FROM OTHER SOURCES | | | | | | | | | | | | | | | |
| 9320 | TFRs From Special Revenue Fund | 0 | 0 | 0 | 99,584 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 9329 | TFRs From Athletic Fund (now 6710) | 46,142 | 30,357 | 52,860 | 35,386 | 30,882 | 13,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 9332 | TFRs From Capital Projects | 0 | 0 | 0 | 0 | 0 | 1,517 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 9340 | TFRs From Debt Service Fund | 8,049 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 9351 | TFRs From Food Service Fund | 0 | 0 | 0 | 1,300 | 1,300 | 1,300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 9360 | TFRs From Internal Service Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 9380 | Transfers From Activities Fund | 250 | 0 | 1,108 | 2,827 | 7,398 | 0 | 21,629 | 1,958 | 24,973 | 0 | 0 | 0 | 0 | N/A |
| 9400 | Sales of Fixed Assets | 140,241 | 0 | 521 | 16 | 0 | 6,739 | 11,722 | 4,655 | 100 | 5,360 | 2,000 | 2,000 | 0 | 0.0% |
| TOTAL OTHER SOURCES | | 194,682 | 30,357 | 54,489 | 139,113 | 39,580 | 22,556 | 33,351 | 6,613 | 25,073 | 5,360 | 2,000 | 2,000 | 0 | 0.0% |
| SUB-TOTAL ALL REVENUES | | 42,156,850 | 44,838,700 | 46,767,514 | 47,205,735 | 50,294,674 | 50,571,394 | 52,110,256 | 53,266,512 | 53,795,580 | 56,304,051 | 55,528,304 | 57,542,623 | 2,018,319 | 3.6% |
| USE OF DESIGNATED FUND BALANCE SOURCES | | | | | | | | | | | | | | | |
| 0830-230 | PSERS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,686 | 144,803 | 349,398 | 667,219 | 426,942 | 0 | -36.0% |
| TOTAL USE OF DESIG FND BAL | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,686 | 144,803 | 349,398 | 667,219 | 426,942 | 0 | -36.0% |
| TOTAL ALL REVENUES | | \$42,156,850 | \$44,838,700 | \$46,767,514 | \$47,205,735 | \$50,294,674 | \$50,571,394 | \$52,110,256 | \$53,272,198 | \$53,940,383 | \$56,653,449 | \$56,195,523 | \$57,969,565 | \$2,018,319 | 3.2% |

Gettysburg Area School District
 Summary of Major Budget Categories
 2016-2017 Draft Proposed Final Budget - **Option 3**
 May 11, 2016

| |
|---|
| 2016-17 Value Per Mill: \$2,642,644 |
|---|

| Category | Description | Actual 2014-15 | Final Budget 2015-16 | 05/11/16 Draft Proposed Final Budget 2016-17 | Change From 2015-16 Budget | | % of Total Budget | | | |
|---|---------------------------------|-----------------------------|-----------------------------|---|---|-------------|----------------------|------------------------------|--------|--------|
| | | | | | \$ | % | | | | |
| Revenues | | | | | | | | | | |
| 6000 | Local Sources | \$39,253,638 ⁽¹⁾ | \$38,008,014 ⁽¹⁾ | \$39,423,627 ⁽¹⁾ | \$1,415,613 | 3.7% | 67.67% | | | |
| 7000 | State Sources | 15,878,811 ⁽¹⁾ | 16,435,647 ⁽¹⁾ | 17,240,717 ⁽¹⁾ | 805,070 | 4.9% | 29.59% | | | |
| 8000 | Federal Sources | 1,166,242 | 1,082,643 | 1,163,812 | 81,169 | 7.5% | 2.00% | | | |
| 9000 | Other Sources | 5,360 | 2,000 | 2,000 | 0 | 0.0% | 0.00% | | | |
| | SUB-TOTAL REVENUES | 56,304,051 | 55,528,304 | 57,830,156 | 2,301,852 | 4.1% | 99.27% | | | |
| 0830 | Use of Committed Fund Balance | 349,398 | 667,219 | 426,942 | (240,277) | -36.0% | 0.73% | | | |
| | TOTAL REVENUES | \$56,653,449 | \$56,195,523 | \$58,257,098 | \$2,061,575 | 3.7% | 100.00% | | | |
| Expenses | | | | | | | | | | |
| 100 | Salaries and Wages | \$21,618,280 | \$22,316,597 | \$22,072,551 | (\$244,046) | -1.1% | 36.04% | | | |
| 200 | Employee Benefits | 12,151,501 | 13,867,744 | 15,054,149 | 1,186,405 | 8.6% | 24.58% | | | |
| | Sub-Total 100 to 200 Objects | 33,769,781 | 36,184,341 | 37,126,700 | 942,359 | 2.6% | 60.62% | | | |
| 300 | Purchased Professional Services | 4,120,326 | 4,093,419 | 5,523,459 | 1,430,040 | 34.9% | 9.02% | | | |
| 400 | Purchased Property Services | 1,220,643 | 1,466,120 | 1,480,310 | 14,190 | 1.0% | 2.42% | | | |
| 500 | Other Purchased Services | 6,385,327 | 6,836,409 | 7,345,106 | 508,697 | 7.4% | 11.99% | | | |
| 600 | Supplies | 2,304,763 | 2,110,275 | 2,095,350 | (14,925) | -0.7% | 3.42% | | | |
| 700 | Property and Equipment | 312,895 | 151,476 | 110,789 | (40,687) | -26.9% | 0.18% | | | |
| 800 | Other Objects | 2,411,073 | 2,519,366 | 2,494,772 | (24,594) | -1.0% | 4.07% | | | |
| 900 | Other Financing Uses | 4,579,136 | 3,956,845 | 5,067,318 | 1,110,473 | 28.1% | 8.27% | | | |
| | Sub-Total 300 to 900 Objects | 21,334,163 | 21,133,910 | 24,117,104 | 2,983,194 | 14.1% | 39.38% | | | |
| | TOTAL EXPENSES | \$55,103,944 | \$57,318,251 | \$61,243,804 | \$3,925,553 | 6.8% | 100.00% | | | |
| Increase/(Decrease) in Unassigned Fund Balance | | | | | <table border="1"> <tr> <td>2016-2017 Value in Mills:</td> </tr> <tr> <td>1.1302</td> </tr> <tr> <td>0.0000</td> </tr> </table> | | | 2016-2017 Value in Mills: | 1.1302 | 0.0000 |
| 2016-2017 Value in Mills: | | | | | | | | | | |
| 1.1302 | | | | | | | | | | |
| 0.0000 | | | | | | | | | | |
| | General Fund - Actual | 1,549,505 | | | | | | | | |
| | General Fund - Per Budget | | (1,122,728) | (2,986,706) | | | | | | |
| | Tech Prep - Per Budget | | | | | | | | | |
| Unreconciled Difference | | \$0 | \$0 | \$0 | | | | | | |
| (Rev. - Exp. - Inc./(Dec.) in Fund Balance | | | | | | | | | | |

| Real Estate Tax Millage Analysis: | | | |
|-----------------------------------|----------------|---------------|----------------|
| | 2015/16 | Change | 2016/17 |
| General Use | 10.4853 | 0.1048 | 10.5901 |
| Other | 0.0000 | | 0.0000 |
| Total | 10.4853 | 0.1048 | 10.5901 |

Act 1 Index Increase:
2.400% = .2516 mills

Actual Increase:
1.000%

⁽¹⁾ - 6111-Local Real Estate Tax is reduced by \$1,116,264 which is budgeted under 7340-State Property Tax Reduction Allocation.

Gettysburg Area School District
 Unassigned Fund Balance Worksheet
 May 11, 2016

Option #3 - 1.0% tax rate increase

| | May 11, 2016 |
|---|------------------|
| Unassigned Fund Balance (Balance) | |
| -Per June 30, 2015 Audit Report | \$9,390,289 |
| 2015/16 Budget Impact on Balance | |
| Revenue Budget | \$55,528,304 |
| Use of PSERS Committed Fund Balance | 667,219 |
| Expense Budget | (57,318,251) |
| Shortfall/Use of Balance | (1,122,728) |
| | 8,267,561 |
| Resolution Recommended for Consideration: | |
| Lincoln Tennis Courts | (a) 0 |
| HS Caulking and Sealants | (b) 0 |
| HS Through-wall Flashing | (c) 0 |
| Add to PSERS Fund | (d) (500,000) |
| Fund 16/17 Capital Needs | (e) 0 |
| Designate for Future FIP | (f, g) (800,000) |
| Other Capital Needs | (g) 0 |
| | (1,300,000) |
| Projected/Estimated Balance at 6/30/16 | 6,967,561 |
| Amount Needed to Balance 2016/17 Budget | (2,986,706) |
| Projected Balance 6/30/17 | \$3,980,855 |
| 6.50% of 16/17 budget | |

| | |
|---|--------------|
| Limit on Projected Balance at 6/30/17 | |
| Projected 2016/17 Expense Budget | \$61,243,804 |
| 8% Limit | 4,899,504 |
| Projected Balance Above/(Below) Projected Limit | (\$918,649) |

| | |
|-------------------------|--------------|
| 16/17 Prelim Budget Rev | 57,830,156 |
| 16/17 Use of PSERS fund | 426,942 |
| 16/17 Prelim Budget Exp | (61,243,804) |
| Difference | (2,986,706) |

- (a) Now to be paid from Capital Projects Fund per 3/7/16 Board Action (\$300,000)
- (b) Now to be paid from Capital Projects Fund per 3/7/16 Board Action (\$204,000)
- (c) Now to be paid from Capital Projects Fund per 3/21/16 Board Action (\$138,500)
- (d) Increased from \$250,000
- (e) Now \$583,750 in annual General Fund budget - transfer to Capital Project Fund for average annual needs
- (f) Now \$300,000 in annual General Fund budget - commit for future FIP needs
- (g) Decreased transfers for capital needs by \$700,000

05/11/16 DRAFT Proposed Final Budget includes 1.00% tax rate increase or 0.1048 mills based on February 26, 2016 county/twp duplicate values.

Option 3
 05/11/16
 DRAFT

| Account Number | Account Description | Actual 2005-06 | Actual 2006-07 | Actual 2007-08 | Actual 2008-09 | Actual 2009-10 | Actual 2010-11 | Actual 2011-12 | Actual 2012-13 | Actual 2013-14 | Actual 2014-15 | Budget 2015-16 | Proposed Final Budget 2016-17 | \$ Change From 2015-16 | % Change From 2015-16 |
|-----------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|------------------------|-----------------------|
| REVENUE FROM LOCAL SOURCES | | | | | | | | | | | | | | | |
| 6111 | Current Real Estate Taxes | \$19,818,409 | \$21,192,913 | \$22,645,184 | \$23,014,682 | \$23,895,863 | \$25,121,185 | \$26,457,471 | \$26,900,100 | \$26,859,397 | \$27,401,148 | \$27,217,455 | \$27,971,036 | 753,581 | 2.8% |
| 6112 | Interim Real Estate Taxes | 400,356 | 514,698 | 331,083 | 217,086 | 192,956 | 75,385 | 215,105 | 130,770 | 136,113 | 149,285 | 147,342 | 142,224 | (5,118) | -3.5% |
| 6113 | Public Utility Realty Taxes | 42,150 | 39,749 | 38,782 | 43,176 | 43,681 | 44,620 | 45,307 | 44,161 | 44,360 | 40,905 | 44,696 | 40,904 | (3,792) | -8.5% |
| 6114 | Payments in Lieu of Tax-State/Local | 4,439 | 13,317 | 13,317 | 13,317 | 13,366 | 13,366 | 13,366 | 13,366 | 13,366 | 52,309 | 13,365 | 52,309 | 38,944 | 291.4% |
| 6115 | Payments in Lieu of Tax-Federal | 45,567 | 27,665 | 9,122 | 6,360 | 6,958 | 70,690 | 45,979 | 52,782 | 52,686 | 15,708 | 52,686 | 14,206 | (38,480) | -73.0% |
| 6143 | Local Services Tax - Act 511 | 111,364 | 114,556 | 81,904 | 82,712 | 97,050 | 81,041 | 83,412 | 82,524 | 90,983 | 89,249 | 86,901 | 88,706 | 1,805 | 2.1% |
| 6151 | Earned Income Tax - Act 511 | 4,024,662 | 4,757,665 | 5,031,443 | 5,058,526 | 5,035,808 | 5,522,969 | 3,729,426 | 5,240,799 | 6,090,382 | 6,311,022 | 6,274,464 | 6,311,021 | 36,557 | 0.6% |
| 6152 | Occupation Assessment Tax - Act 511 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 6153 | Real Estate Transfer Tax - Act 511 | 899,538 | 787,053 | 878,080 | 410,084 | 381,503 | 423,956 | 357,962 | 456,662 | 456,224 | 652,297 | 439,992 | 554,333 | 114,341 | 26.0% |
| 6154 | Admissions Tax - Act 511 | 348,932 | 331,532 | 340,015 | 361,624 | 447,805 | 426,388 | 436,797 | 456,404 | 470,365 | 417,609 | 251,490 | 251,490 | 0 | 0.0% |
| | TOTAL CURRENT TAXES | 25,695,417 | 27,779,148 | 29,368,930 | 29,207,567 | 30,114,990 | 31,779,600 | 31,384,825 | 33,377,568 | 34,213,876 | 35,129,532 | 34,528,391 | 35,426,229 | 897,838 | 2.6% |
| 6411 | Delinquent Real Estate Tax | 608,893 | 592,371 | 717,377 | 614,952 | 973,821 | 775,257 | 900,728 | 1,052,216 | 893,802 | 1,036,738 | 947,761 | 991,672 | 43,911 | 4.6% |
| 6420 | Delinquent Per Capita Tax - Sec. 679 | 16 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 6441 | Delinquent Per Capita Tax - Act 511 | 16 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 6451 | Delinquent Earned Income Tax - Act 511 | 617,206 | 727,444 | 642,684 | 694,600 | 838,369 | 688,771 | 2,560,919 | 719,665 | 156,837 | 259,624 | 161,577 | 350,000 | 188,423 | 116.6% |
| 6452 | Delinquent Occ. Assmnt. Tax - Act 511 | 36,910 | 24,516 | 9,641 | 5,188 | 6,556 | 2,776 | 3,138 | 359 | 0 | 53 | 0 | 0 | 0 | N/A |
| 6454 | Delinquent Admission Tax - Act 511 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,793 | 0 | 0 | 0 | N/A |
| | TOTAL DELINQUENT TAXES | 1,263,041 | 1,344,333 | 1,369,702 | 1,314,740 | 1,818,746 | 1,466,804 | 3,464,785 | 1,772,240 | 1,050,639 | 1,299,208 | 1,109,338 | 1,341,672 | 232,334 | 20.9% |
| 6510 | Earnings on Investments | 570,663 | 683,828 | 778,640 | 583,281 | 231,257 | 179,714 | 173,500 | 159,675 | 141,551 | 145,028 | 152,906 | 146,302 | (6,604) | -4.3% |
| 6530 | Gain/Loss on Investments | 0 | 0 | 0 | 0 | 0 | 0 | 19,401 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 6710 | Athletic Gate Receipts (formerly 9329) | 0 | 0 | 0 | 0 | 0 | 44,365 | 47,204 | 44,283 | 52,420 | 53,298 | 52,420 | 53,300 | 880 | 1.7% |
| 6740 | Student Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,210 | 0 | 0 | 0 | N/A |
| 6741 | Student Fees - Drivers Education | 9,150 | 8,050 | 10,310 | 12,050 | 1,200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 6742 | Student Fees - Student Projects | 19,508 | 17,276 | 16,843 | 15,057 | 20,143 | 22,067 | 19,988 | 22,414 | 28,408 | 28,663 | 23,787 | 22,787 | (1,000) | -4.2% |
| 6743 | Student Fees - Athletics | 3,768 | 3,522 | 4,924 | 4,310 | 4,720 | 2,200 | 50 | 20 | 0 | 0 | 0 | 0 | 0 | N/A |
| 6744 | Student Fees - A/P Testing | 23,132 | 19,540 | 17,680 | 17,771 | 18,163 | 22,410 | 20,330 | 22,161 | 27,293 | 20,391 | 25,000 | 25,000 | 0 | 0.0% |
| 6745 | Student Fees - Workbooks | 1,319 | 567 | (1,151) | 173 | 35 | 24 | 1,151 | 0 | 0 | 0 | 216 | 216 | 0 | 0.0% |
| 6746 | Student Fees - Field Trips | 8,251 | 4,464 | 8,109 | 10,761 | 3,292 | 9,024 | 15,472 | 12,209 | 49,923 | 14,489 | 10,000 | 21,400 | 11,400 | 114.0% |
| 6747 | Student Fees - Uniforms | 1,335 | 1,852 | 1,363 | 1,543 | 1,788 | 1,373 | 1,363 | 1,301 | 1,507 | 0 | 0 | 600 | 600 | N/A |
| 6749 | Student Fees - Other | 7,066 | 7,927 | 9,708 | 14,763 | 20,349 | 27,936 | 9,007 | 12,045 | 23,536 | 44,614 | 32,900 | 58,969 | 26,069 | 79.2% |
| 6790 | Student Fees - Athletics | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,512 | 0 | 0 | 0 | 0 | N/A |
| 6810 | Other Local Gov't Units | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 6821 | IU State Sources | 0 | 0 | 4,101 | 0 | 0 | 0 | 4,410 | 7,888 | 0 | 0 | 0 | 0 | 0 | N/A |
| 6831 | Federal thru Other PA Schools/IU's | 557,015 | 504,247 | 480,359 | 458,082 | 460,943 | 698,400 | 632,748 | 495,464 | 37,636 | 120,669 | 327,509 | 13,500 | (314,009) | -95.9% |
| 6832 | Federal IDEA thru Other PA Schools/IU's | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 344,828 | 334,088 | 0 | 334,986 | 334,986 | N/A |
| 6833 | ARRA - IDEA B thru LIU | 0 | 0 | 0 | 0 | 465,508 | 75,000 | 0 | 645 | 0 | 16,480 | 0 | 0 | 0 | N/A |
| 6836 | Federal RTTT thru Other PA Schools/IU's | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19,403 | 0 | 0 | 0 | 0 | N/A |
| 6839 | Federal thru Other Agencies/HACC | 29,269 | 28,175 | 30,200 | 2,864 | 8,545 | 10,604 | 0 | 2,071 | 3,529 | 15,000 | 0 | 0 | 0 | N/A |
| 6910 | Rentals of School Facilities | 118,395 | 139,692 | 125,924 | 121,929 | 198,135 | 221,703 | 439,691 | 555,896 | 574,483 | 615,503 | 610,758 | 675,474 | 64,716 | 10.6% |
| 6920 | Contributions Frm Private Sources | 22,397 | 44,815 | 42,611 | 50,473 | 174,794 | 76,589 | 85,822 | 122,481 | 88,977 | 131,212 | 32,500 | 30,670 | (1,830) | -5.6% |
| 6941 | Tuition - Private Paid | 0 | 0 | 0 | 5,979 | 6,178 | 0 | 0 | 0 | 0 | 12,297 | 0 | 12,061 | 12,061 | N/A |
| 6942 | Tuition - Summer School | 11,610 | 12,678 | 9,218 | 9,980 | 8,405 | 7,252 | 6,381 | 409 | 1,295 | 739 | 0 | 0 | 0 | N/A |
| 6943 | Adult Ed Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 323 | 13,915 | 0 | 14,190 | 14,190 | N/A |
| 6944 | Tuition - Other LEA's | 501,517 | 566,370 | 139,595 | 549,371 | 795,425 | 853,784 | 830,983 | 856,301 | 884,006 | 884,237 | 960,318 | 1,058,397 | 98,079 | 10.2% |
| 6946 | Tuition - Tech Prep | 477,166 | 446,995 | 435,643 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 6949 | Tuition - Preschools (FT & HS) | 12,416 | 15,357 | 12,675 | 2,450 | 26,709 | 53,266 | 3,776 | 3,594 | 4,196 | 3,638 | 4,576 | 4,576 | 0 | 0.0% |
| 6980 | Community Service Activities | 1,011 | 936 | 999 | 1,260 | 652 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 6991 | Refunds of Prior Yrs.' Expense | 119,110 | 18 | 11,491 | 31,756 | 31,140 | 16,725 | 28,617 | 402,242 | 51,662 | 27,070 | 10,000 | 20,000 | 10,000 | 100.0% |
| 6992 | Parking Tickets | 2,695 | 2,345 | 3,616 | 3,380 | 2,465 | 1,615 | 2,180 | 925 | 1,845 | 2,160 | 1,845 | 1,845 | 0 | 0.0% |
| 6993 | Magistrate/Restitution | 8,206 | 8,971 | 12,823 | 11,803 | 11,099 | 20,111 | 6,863 | 8,967 | 9,555 | 11,024 | 6,658 | 9,958 | 3,300 | 49.6% |
| 6994 | COBRA Fees | 492 | 288 | 319 | 377 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 6995 | Fundraisers | 37,229 | 35,590 | 46,874 | 41,249 | 43,103 | 80,343 | 205,686 | 238,319 | 318,732 | 206,748 | 109,892 | 139,045 | 29,153 | 26.5% |
| 6996 | NSF Ck Fees/Copies, etc. | 261 | 326 | 196 | 808 | 257 | 204 | 412 | 868 | 113 | 451 | 200 | 200 | 0 | 0.0% |
| 6999 | Other Miscellaneous Revenue | 50,076 | 47,547 | 100,019 | 80,564 | 54,285 | 37,094 | 70,210 | 45,788 | 27,818 | 120,974 | 8,800 | 12,250 | 3,450 | 39.2% |
| | TOTAL LOCAL SOURCES | 29,551,515 | 31,724,857 | 33,041,721 | 32,554,341 | 34,522,327 | 35,708,207 | 37,474,855 | 38,165,774 | 37,959,066 | 39,253,638 | 38,008,014 | 39,423,627 | 1,415,613 | 3.7% |

05/11/16 DRAFT Proposed Final Budget includes 1.00% tax rate increase or 0.1048 mills based on February 26, 2016 county/twp duplicate values.

Option 3
 05/11/16
 DRAFT

| Account Number | Account Description | Actual 2005-06 | Actual 2006-07 | Actual 2007-08 | Actual 2008-09 | Actual 2009-10 | Actual 2010-11 | Actual 2011-12 | Actual 2012-13 | Actual 2013-14 | Actual 2014-15 | Budget 2015-16 | Proposed Final Budget 2016-17 | \$ Change From 2015-16 | % Change From 2015-16 |
|-----------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|------------------------|-----------------------|
| REVENUE FROM STATE SOURCES | | | | | | | | | | | | | | | |
| 7110 | Basic Education Funding | 6,526,434 | 6,809,613 | 6,945,823 | 7,154,174 | 7,337,066 | 6,099,660 | 7,154,174 | 7,154,173 | 7,254,177 | 7,257,694 | 7,651,857 | 7,765,575 | 113,718 | 1.5% |
| 7144 | Reimbursement for Charter School Costs | 109,894 | 65,003 | 83,259 | 111,590 | 166,005 | 133,566 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 7160 | Tuition for Section 1305/1306 Students | 75,716 | 82,137 | 63,973 | 69,066 | 22,216 | 27,260 | 74,390 | 68,404 | 77,215 | 54,419 | 77,215 | 54,418 | (22,797) | -29.5% |
| 7170 | School Improvement Grants | 9,500 | 9,500 | 9,500 | 9,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 7210 | Homebound Instruction Subsidy | 998 | 388 | 326 | 222 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 7220 | Vocational Education Subsidy | 31,034 | 47,143 | 35,191 | 39,276 | 76,298 | 101,630 | 72,200 | 77,562 | 167,463 | 191,177 | 167,463 | 167,463 | 0 | 0.0% |
| 7240 | Driver Education Subsidy | 7,105 | 12,550 | 0 | 6,300 | 7,760 | 2,485 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 7250 | Migrant Education Subsidy | 2,860 | 1,123 | 4,834 | 2,696 | 1,841 | 0 | 1,800 | 0 | 1,473 | 160 | 1,400 | 160 | (1,240) | -88.6% |
| 7260 | Workforce Inv Act - L&I | 0 | 0 | 0 | 0 | 67,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 7271 | Special Education Subsidy | 1,588,156 | 1,625,130 | 1,689,023 | 1,711,483 | 1,729,334 | 1,721,582 | 1,685,442 | 1,685,442 | 1,685,442 | 1,804,236 | 1,709,805 | 1,730,261 | 20,456 | 1.2% |
| 7310 | Pupil Transportation Subsidy | 1,364,929 | 1,349,543 | 1,248,195 | 1,261,219 | 1,310,618 | 1,216,092 | 1,324,053 | 1,283,172 | 1,564,711 | 1,616,060 | 1,564,711 | 1,768,564 | 203,853 | 13.0% |
| 7320 | Rental & Sinking Fund Payment Subsidy | 322,164 | 309,459 | 303,396 | 304,890 | 279,923 | 283,071 | 435,258 | 437,495 | 331,021 | 396,825 | 331,021 | 422,510 | 91,489 | 27.6% |
| 7330 | Medical/Dental Services Subsidy | 74,829 | 73,174 | 72,565 | 70,094 | 67,510 | 67,075 | 66,049 | 61,080 | 62,435 | 61,854 | 62,435 | 61,854 | (581) | -0.9% |
| 7340 | State Property Tax Reduction Allocation | 0 | 0 | 0 | 1,105,837 | 1,107,197 | 1,106,820 | 1,105,254 | 1,106,368 | 1,107,549 | 1,114,464 | 1,116,265 | 1,116,264 | (1) | 0.0% |
| 7360 | Safe Schools | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 52,505 | 20,441 | 0 | (20,441) | N/A |
| 7500 | Extra State Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 7501 | Extra State Grants - Accountability | 326,495 | 405,796 | 423,801 | 418,292 | 418,292 | 392,249 | 154,110 | 154,109 | 154,109 | 0 | 0 | 0 | 0 | N/A |
| 7503 | Extra State Grants - Project 720 | 100,000 | 100,000 | 100,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 7505 | Extra State Grants - | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 247,644 | 0 | 0 | 0 | N/A |
| 7509 | Extra State Grants - | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,541 | 0 | 0 | 0 | N/A |
| 7599 | Other State Grants | 43,105 | 37,571 | 34,666 | 31,584 | 2,500 | 0 | 0 | 0 | 23,364 | 0 | 0 | 0 | 0 | N/A |
| 7810 | State Share of Social Security Subsidy | 711,142 | 739,639 | 769,972 | 795,322 | 801,103 | 788,768 | 780,576 | 760,423 | 759,564 | 781,656 | 853,276 | 843,658 | (9,618) | -1.1% |
| 7820 | State Share of PSERS Subsidy | 455,929 | 660,555 | 734,655 | 506,107 | 510,228 | 597,440 | 912,568 | 1,276,107 | 1,755,981 | 2,275,576 | 2,879,758 | 3,309,990 | 430,232 | 14.9% |
| 7920 | Classroom For the Future (CFF) Grants | 0 | 0 | 301,753 | 100,089 | 25,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| TOTAL STATE SOURCES | | 11,750,290 | 12,328,324 | 12,820,932 | 13,697,241 | 13,929,891 | 12,537,698 | 13,765,874 | 14,064,335 | 14,944,504 | 15,878,811 | 16,435,647 | 17,240,717 | 805,070 | 4.9% |

Option 3
 05/11/16
 DRAFT

05/11/16 DRAFT Proposed Final Budget includes 1.00% tax rate increase or 0.1048 mills based on February 26, 2016 county/twp duplicate values.

| Account Number | Account Description | Actual 2005-06 | Actual 2006-07 | Actual 2007-08 | Actual 2008-09 | Actual 2009-10 | Actual 2010-11 | Actual 2011-12 | Actual 2012-13 | Actual 2013-14 | Actual 2014-15 | Budget 2015-16 | Proposed Final Budget 2016-17 | \$ Change From 2015-16 | % Change From 2015-16 |
|---|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------------|------------------------|-----------------------|
| REVENUE FROM FEDERAL SOURCES | | | | | | | | | | | | | | | |
| 8190 | Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 8390 | Other Restricted Federal Grants | 0 | 0 | 0 | 0 | 6,993 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 8391 | Other Restricted Federal Grants - JROTC | 45,068 | 51,378 | 58,272 | 62,254 | 65,968 | 67,818 | 65,306 | 66,536 | 67,524 | 72,817 | 67,524 | 72,817 | 5,293 | 7.8% |
| 8514 | NCLB, Title I - Improve Academic Ach. | 399,074 | 458,785 | 506,470 | 480,878 | 449,286 | 465,110 | 474,326 | 658,610 | 574,090 | 815,764 | 732,403 | 819,776 | 87,373 | 11.9% |
| 8515 | NCLB, Title II - High Quality Teachers | 179,771 | 172,006 | 173,680 | 173,416 | 179,903 | 182,426 | 153,355 | 153,480 | 111,161 | 141,199 | 145,540 | 145,038 | (502) | -0.3% |
| 8516 | NCLB, Title III - Language Instruction | 29,988 | 28,558 | 47,008 | 42,639 | 29,185 | 30,321 | 28,247 | 40,681 | 18,215 | 29,804 | 26,518 | 27,681 | 1,163 | 4.4% |
| 8518 | NCLB, Title V - Innovative Programs | 6,462 | 3,176 | 3,177 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 8521 | Vocational Education - Operating Exp. | 0 | 36,259 | 61,765 | 50,746 | 91,207 | 94,380 | 95,841 | 110,483 | 95,947 | 106,658 | 106,658 | 98,500 | (8,158) | -7.6% |
| 8692 | Other Rest. Federal Grants thru PA - LISA | 0 | 5,000 | 0 | 0 | 15,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 8703 | ARRA - Title I, Part A & D | 0 | 0 | 0 | 5,107 | 100,733 | 119,336 | 11,350 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 8708 | ARRA - State Fiscal Stabilization Fund | 0 | 0 | 0 | 0 | 864,601 | 843,677 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 8709 | ARRA - Edu Jobs | 0 | 0 | 0 | 0 | 499,865 | 7,751 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 8734 | Race to the Top | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,000 | 0 | (4,000) | N/A |
| TOTAL FEDERAL SOURCES | | 660,363 | 755,162 | 850,372 | 815,040 | 1,802,876 | 2,302,933 | 836,176 | 1,029,790 | 866,937 | 1,166,242 | 1,082,643 | 1,163,812 | 85,169 | 7.5% |
| REVENUE FROM OTHER SOURCES | | | | | | | | | | | | | | | |
| 9320 | TFRs From Special Revenue Fund | 0 | 0 | 0 | 99,584 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 9329 | TFRs From Athletic Fund (now 6710) | 46,142 | 30,357 | 52,860 | 35,386 | 30,882 | 13,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 9332 | TFRs From Capital Projects | 0 | 0 | 0 | 0 | 0 | 1,517 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 9340 | TFRs From Debt Service Fund | 8,049 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 9351 | TFRs From Food Service Fund | 0 | 0 | 0 | 1,300 | 1,300 | 1,300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 9360 | TFRs From Internal Service Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 9380 | Transfers From Activities Fund | 250 | 0 | 1,108 | 2,827 | 7,398 | 0 | 21,629 | 1,958 | 24,973 | 0 | 0 | 0 | 0 | N/A |
| 9400 | Sales of Fixed Assets | 140,241 | 0 | 521 | 16 | 0 | 6,739 | 11,722 | 4,655 | 100 | 5,360 | 2,000 | 2,000 | 0 | 0.0% |
| TOTAL OTHER SOURCES | | 194,682 | 30,357 | 54,489 | 139,113 | 39,580 | 22,556 | 33,351 | 6,613 | 25,073 | 5,360 | 2,000 | 2,000 | 0 | 0.0% |
| SUB-TOTAL ALL REVENUES | | 42,156,850 | 44,838,700 | 46,767,514 | 47,205,735 | 50,294,674 | 50,571,394 | 52,110,256 | 53,266,512 | 53,795,580 | 56,304,051 | 55,528,304 | 57,830,156 | 2,305,852 | 4.1% |
| USE OF DESIGNATED FUND BALANCE SOURCES | | | | | | | | | | | | | | | |
| 0830-230 | PSERS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,686 | 144,803 | 349,398 | 667,219 | 426,942 | 0 | -36.0% |
| TOTAL USE OF DESIG FND BAL | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,686 | 144,803 | 349,398 | 667,219 | 426,942 | 0 | -36.0% |
| TOTAL ALL REVENUES | | \$42,156,850 | \$44,838,700 | \$46,767,514 | \$47,205,735 | \$50,294,674 | \$50,571,394 | \$52,110,256 | \$53,272,198 | \$53,940,383 | \$56,653,449 | \$56,195,523 | \$58,257,098 | \$2,305,852 | 3.7% |

Gettysburg Area School District
 Summary of Major Budget Categories
 2016-2017 Draft Proposed Final Budget - **Option 5**
 May 11, 2016

| |
|---|
| 2016-17 Value Per Mill: \$2,642,644 |
|---|

| Category | Description | Actual 2014-15 | Final Budget 2015-16 | 05/11/16 Draft Proposed Final Budget 2016-17 | Change From 2015-16 Budget | | % of Total Budget | | | |
|---|---------------------------------|-----------------------------|-----------------------------|---|---|-------------|----------------------|------------------------------|--------|--------|
| | | | | | \$ | % | | | | |
| Revenues | | | | | | | | | | |
| 6000 | Local Sources | \$39,253,638 ⁽¹⁾ | \$38,008,014 ⁽¹⁾ | \$39,711,436 ⁽¹⁾ | \$1,703,422 | 4.5% | 67.83% | | | |
| 7000 | State Sources | 15,878,811 ⁽¹⁾ | 16,435,647 ⁽¹⁾ | 17,240,717 ⁽¹⁾ | 805,070 | 4.9% | 29.45% | | | |
| 8000 | Federal Sources | 1,166,242 | 1,082,643 | 1,163,812 | 81,169 | 7.5% | 1.99% | | | |
| 9000 | Other Sources | 5,360 | 2,000 | 2,000 | 0 | 0.0% | 0.00% | | | |
| | SUB-TOTAL REVENUES | 56,304,051 | 55,528,304 | 58,117,965 | 2,589,661 | 4.7% | 99.27% | | | |
| 0830 | Use of Committed Fund Balance | 349,398 | 667,219 | 426,942 | (240,277) | -36.0% | 0.73% | | | |
| | TOTAL REVENUES | \$56,653,449 | \$56,195,523 | \$58,544,907 | \$2,349,384 | 4.2% | 100.00% | | | |
| Expenses | | | | | | | | | | |
| 100 | Salaries and Wages | \$21,618,280 | \$22,316,597 | \$22,072,551 | (\$244,046) | -1.1% | 36.04% | | | |
| 200 | Employee Benefits | 12,151,501 | 13,867,744 | 15,054,149 | 1,186,405 | 8.6% | 24.58% | | | |
| | Sub-Total 100 to 200 Objects | 33,769,781 | 36,184,341 | 37,126,700 | 942,359 | 2.6% | 60.62% | | | |
| 300 | Purchased Professional Services | 4,120,326 | 4,093,419 | 5,523,459 | 1,430,040 | 34.9% | 9.02% | | | |
| 400 | Purchased Property Services | 1,220,643 | 1,466,120 | 1,480,310 | 14,190 | 1.0% | 2.42% | | | |
| 500 | Other Purchased Services | 6,385,327 | 6,836,409 | 7,345,106 | 508,697 | 7.4% | 11.99% | | | |
| 600 | Supplies | 2,304,763 | 2,110,275 | 2,095,350 | (14,925) | -0.7% | 3.42% | | | |
| 700 | Property and Equipment | 312,895 | 151,476 | 110,789 | (40,687) | -26.9% | 0.18% | | | |
| 800 | Other Objects | 2,411,073 | 2,519,366 | 2,494,772 | (24,594) | -1.0% | 4.07% | | | |
| 900 | Other Financing Uses | 4,579,136 | 3,956,845 | 5,067,318 | 1,110,473 | 28.1% | 8.27% | | | |
| | Sub-Total 300 to 900 Objects | 21,334,163 | 21,133,910 | 24,117,104 | 2,983,194 | 14.1% | 39.38% | | | |
| | TOTAL EXPENSES | \$55,103,944 | \$57,318,251 | \$61,243,804 | \$3,925,553 | 6.8% | 100.00% | | | |
| Increase/(Decrease) in Unassigned Fund Balance | | | | | <table border="1"> <tr> <td>2016-2017 Value in Mills:</td> </tr> <tr> <td>1.0213</td> </tr> <tr> <td>0.0000</td> </tr> </table> | | | 2016-2017 Value in Mills: | 1.0213 | 0.0000 |
| 2016-2017 Value in Mills: | | | | | | | | | | |
| 1.0213 | | | | | | | | | | |
| 0.0000 | | | | | | | | | | |
| | General Fund - Actual | 1,549,505 | | | | | | | | |
| | General Fund - Per Budget | | (1,122,728) | (2,698,897) | | | | | | |
| | Tech Prep - Per Budget | | | | | | | | | |
| | Unreconciled Difference | \$0 | \$0 | \$0 | | | | | | |
| (Rev. - Exp. - Inc./(Dec.) in Fund Balance | | | | | | | | | | |

| Real Estate Tax Millage Analysis: | | | |
|-----------------------------------|----------------|---------------|----------------|
| | 2015/16 | Change | 2016/17 |
| General Use | 10.4853 | 0.2097 | 10.6950 |
| Other | 0.0000 | | 0.0000 |
| Total | 10.4853 | 0.2097 | 10.6950 |

Act 1 Index Increase:
2.400% = .2516 mills

Actual Increase:
2.000%

⁽¹⁾ - 6111-Local Real Estate Tax is reduced by \$1,116,264 which is budgeted under 7340-State Property Tax Reduction Allocation.

Gettysburg Area School District
 Unassigned Fund Balance Worksheet
 May 11, 2016

Option #5 - 2.0% tax rate increase

| | | May 11, 2016 |
|---|--------------|---------------|
| Unassigned Fund Balance (Balance) | | |
| -Per June 30, 2015 Audit Report | | \$9,390,289 |
| 2015/16 Budget Impact on Balance | | |
| Revenue Budget | \$55,528,304 | |
| Use of PSERS Committed Fund Balance | 667,219 | |
| Expense Budget | (57,318,251) | |
| Shortfall/Use of Balance | | (1,122,728) |
| | | 8,267,561 |
| Resolution Recommended for Consideration: | | |
| Lincoln Tennis Courts | (a) | 0 |
| HS Caulking and Sealants | (b) | 0 |
| HS Through-wall Flashing | (c) | 0 |
| Add to PSERS Fund | (d) | (500,000) |
| Fund 16/17 Capital Needs | (e) | 0 |
| Designate for Future FIP | (f, g) | (800,000) |
| Other Capital Needs | (g) | 0 (1,300,000) |
| Projected/Estimated Balance at 6/30/16 | | 6,967,561 |
| Amount Needed to Balance 2016/17 Budget | | (2,698,897) |
| Projected Balance 6/30/17 | | \$4,268,664 |
| 6.97% of 16/17 budget | | |

| | |
|---|--------------|
| Limit on Projected Balance at 6/30/17 | |
| Projected 2016/17 Expense Budget | \$61,243,804 |
| 8% Limit | 4,899,504 |
| Projected Balance Above/(Below) Projected Limit | (630,840) |

| | |
|-------------------------|--------------|
| 16/17 Prelim Budget Rev | 58,117,965 |
| 16/17 Use of PSERS fund | 426,942 |
| 16/17 Prelim Budget Exp | (61,243,804) |
| Difference | (2,698,897) |

- (a) Now to be paid from Capital Projects Fund per 3/7/16 Board Action (\$300,000)
- (b) Now to be paid from Capital Projects Fund per 3/7/16 Board Action (\$204,000)
- (c) Now to be paid from Capital Projects Fund per 3/21/16 Board Action (\$138,500)
- (d) Increased from \$250,000
- (e) Now \$583,750 in annual General Fund budget - transfer to Capital Project Fund for average annual needs
- (f) Now \$300,000 in annual General Fund budget - commit for future FIP needs
- (g) Decreased transfers for capital needs by \$700,000

05/11/16 DRAFT Proposed Final Budget includes 2.00% tax rate increase or 0.2097 mills based on February 26, 2016 county/twp duplicate values.

Option 5
 05/11/16
 DRAFT
 Proposed Final Budget \$ Change % Change
 From From
 2015-16 2015-16

| Account Number | Account Description | Actual 2005-06 | Actual 2006-07 | Actual 2007-08 | Actual 2008-09 | Actual 2009-10 | Actual 2010-11 | Actual 2011-12 | Actual 2012-13 | Actual 2013-14 | Actual 2014-15 | Budget 2015-16 | Proposed Final Budget 2016-17 | \$ Change From 2015-16 | % Change From 2015-16 |
|-----------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|------------------------|-----------------------|
| REVENUE FROM LOCAL SOURCES | | | | | | | | | | | | | | | |
| 6111 | Current Real Estate Taxes | \$19,818,409 | \$21,192,913 | \$22,645,184 | \$23,014,682 | \$23,895,863 | \$25,121,185 | \$26,457,471 | \$26,900,100 | \$26,859,397 | \$27,401,148 | \$27,217,455 | \$28,258,845 | 1,041,390 | 3.8% |
| 6112 | Interim Real Estate Taxes | 400,356 | 514,698 | 331,083 | 217,086 | 192,956 | 75,385 | 215,105 | 130,770 | 136,113 | 149,285 | 147,342 | 142,224 | (5,118) | -3.5% |
| 6113 | Public Utility Realty Taxes | 42,150 | 39,749 | 38,782 | 43,176 | 43,681 | 44,620 | 45,307 | 44,161 | 44,360 | 40,905 | 44,696 | 40,904 | (3,792) | -8.5% |
| 6114 | Payments in Lieu of Tax-State/Local | 4,439 | 13,317 | 13,317 | 13,317 | 13,366 | 13,366 | 13,366 | 13,366 | 13,366 | 52,309 | 13,365 | 52,309 | 38,944 | 291.4% |
| 6115 | Payments in Lieu of Tax-Federal | 45,567 | 27,665 | 9,122 | 6,360 | 6,958 | 70,690 | 45,979 | 52,782 | 52,686 | 15,708 | 52,686 | 14,206 | (38,480) | -73.0% |
| 6143 | Local Services Tax - Act 511 | 111,364 | 114,556 | 81,904 | 82,712 | 97,050 | 81,041 | 83,412 | 82,524 | 90,983 | 89,249 | 86,901 | 88,706 | 1,805 | 2.1% |
| 6151 | Earned Income Tax - Act 511 | 4,024,662 | 4,757,665 | 5,031,443 | 5,058,526 | 5,035,808 | 5,522,969 | 3,729,426 | 5,240,799 | 6,090,382 | 6,311,022 | 6,274,464 | 6,311,021 | 36,557 | 0.6% |
| 6152 | Occupation Assessment Tax - Act 511 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 6153 | Real Estate Transfer Tax - Act 511 | 899,538 | 787,053 | 878,080 | 410,084 | 381,503 | 423,956 | 357,962 | 456,662 | 456,224 | 652,297 | 439,992 | 554,333 | 114,341 | 26.0% |
| 6154 | Admissions Tax - Act 511 | 348,932 | 331,532 | 340,015 | 361,624 | 447,805 | 426,388 | 436,797 | 456,404 | 470,365 | 417,609 | 251,490 | 251,490 | 0 | 0.0% |
| TOTAL CURRENT TAXES | | 25,695,417 | 27,779,148 | 29,368,930 | 29,207,567 | 30,114,990 | 31,779,600 | 31,384,825 | 33,377,568 | 34,213,876 | 35,129,532 | 34,528,391 | 35,714,038 | 1,185,647 | 3.4% |
| | | | | | | | | | | | | | | | |
| 6411 | Delinquent Real Estate Tax | 608,893 | 592,371 | 717,377 | 614,952 | 973,821 | 775,257 | 900,728 | 1,052,216 | 893,802 | 1,036,738 | 947,761 | 991,672 | 43,911 | 4.6% |
| 6420 | Delinquent Per Capita Tax - Sec. 679 | 16 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 6441 | Delinquent Per Capita Tax - Act 511 | 16 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 6451 | Delinquent Earned Income Tax - Act 511 | 617,206 | 727,444 | 642,684 | 694,600 | 838,369 | 688,771 | 2,560,919 | 719,665 | 156,837 | 259,624 | 161,577 | 350,000 | 188,423 | 116.6% |
| 6452 | Delinquent Occ. Assmnt. Tax - Act 511 | 36,910 | 24,516 | 9,641 | 5,188 | 6,556 | 2,776 | 3,138 | 359 | 0 | 53 | 0 | 0 | 0 | N/A |
| 6454 | Delinquent Admission Tax - Act 511 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,793 | 0 | 0 | 0 | N/A |
| TOTAL DELINQUENT TAXES | | 1,263,041 | 1,344,333 | 1,369,702 | 1,314,740 | 1,818,746 | 1,466,804 | 3,464,785 | 1,772,240 | 1,050,639 | 1,299,208 | 1,109,338 | 1,341,672 | 232,334 | 20.9% |
| | | | | | | | | | | | | | | | |
| 6510 | Earnings on Investments | 570,663 | 683,828 | 778,640 | 583,281 | 231,257 | 179,714 | 173,500 | 159,675 | 141,551 | 145,028 | 152,906 | 146,302 | (6,604) | -4.3% |
| 6530 | Gain/Loss on Investments | 0 | 0 | 0 | 0 | 0 | 0 | 19,401 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 6710 | Athletic Gate Receipts (formerly 9329) | 0 | 0 | 0 | 0 | 0 | 44,365 | 47,204 | 44,283 | 52,420 | 53,298 | 52,420 | 53,300 | 880 | 1.7% |
| 6740 | Student Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,210 | 0 | 0 | 0 | N/A |
| 6741 | Student Fees - Drivers Education | 9,150 | 8,050 | 10,310 | 12,050 | 1,200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 6742 | Student Fees - Student Projects | 19,508 | 17,276 | 16,843 | 15,057 | 20,143 | 22,067 | 19,988 | 22,414 | 28,408 | 28,663 | 23,787 | 22,787 | (1,000) | -4.2% |
| 6743 | Student Fees - Athletics | 3,768 | 3,522 | 4,924 | 4,310 | 4,720 | 5,200 | 50 | 20 | 0 | 0 | 0 | 0 | 0 | N/A |
| 6744 | Student Fees - A/P Testing | 23,132 | 19,540 | 17,680 | 17,771 | 18,163 | 22,410 | 20,330 | 22,161 | 27,293 | 20,391 | 25,000 | 25,000 | 0 | 0.0% |
| 6745 | Student Fees - Workbooks | 1,319 | 567 | (1,151) | 173 | 35 | 24 | 1,151 | 0 | 0 | 0 | 216 | 216 | 0 | 0.0% |
| 6746 | Student Fees - Field Trips | 8,251 | 4,464 | 8,109 | 10,761 | 3,292 | 9,024 | 15,472 | 12,209 | 49,923 | 14,489 | 10,000 | 21,400 | 11,400 | 114.0% |
| 6747 | Student Fees - Uniforms | 1,335 | 1,852 | 1,363 | 1,543 | 1,788 | 1,373 | 1,363 | 1,301 | 1,507 | 0 | 0 | 600 | 600 | N/A |
| 6749 | Student Fees - Other | 7,066 | 7,927 | 9,708 | 14,763 | 20,349 | 27,936 | 9,007 | 12,045 | 23,536 | 44,614 | 32,900 | 58,969 | 26,069 | 79.2% |
| 6790 | Student Fees - Athletics | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,512 | 0 | 0 | 0 | 0 | N/A |
| 6810 | Other Local Gov't Units | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 6821 | IU State Sources | 0 | 0 | 4,101 | 0 | 0 | 0 | 4,410 | 7,888 | 0 | 0 | 0 | 0 | 0 | N/A |
| 6831 | Federal thru Other PA Schools/IU's | 557,015 | 504,247 | 480,359 | 458,082 | 460,943 | 698,400 | 632,748 | 495,464 | 37,636 | 120,669 | 327,509 | 13,500 | (314,009) | -95.9% |
| 6832 | Federal IDEA thru Other PA Schools/IU's | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 344,828 | 334,088 | 0 | 334,986 | 334,986 | N/A |
| 6833 | ARRA - IDEA B thru LIU | 0 | 0 | 0 | 0 | 465,508 | 75,000 | 0 | 645 | 0 | 16,480 | 0 | 0 | 0 | N/A |
| 6836 | Federal RTTT thru Other PA Schools/IU's | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19,403 | 0 | 0 | 0 | 0 | N/A |
| 6839 | Federal thru Other Agencies/HACC | 29,269 | 28,175 | 30,200 | 2,864 | 8,545 | 10,604 | 0 | 2,071 | 3,529 | 15,000 | 0 | 0 | 0 | N/A |
| 6910 | Rentals of School Facilities | 118,395 | 139,692 | 125,924 | 121,929 | 198,135 | 221,703 | 439,691 | 555,896 | 574,483 | 615,503 | 610,758 | 675,474 | 64,716 | 10.6% |
| 6920 | Contributions Frm Private Sources | 22,397 | 44,815 | 42,611 | 50,473 | 174,794 | 76,589 | 85,822 | 122,481 | 88,977 | 131,212 | 32,500 | 30,670 | (1,830) | -5.6% |
| 6941 | Tuition - Private Paid | 0 | 0 | 0 | 5,979 | 6,178 | 0 | 0 | 0 | 0 | 12,297 | 0 | 12,061 | 12,061 | N/A |
| 6942 | Tuition - Summer School | 11,610 | 12,678 | 9,218 | 9,980 | 8,405 | 7,252 | 6,381 | 409 | 1,295 | 739 | 0 | 0 | 0 | N/A |
| 6943 | Adult Ed Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 323 | 13,915 | 0 | 14,190 | 14,190 | N/A |
| 6944 | Tuition - Other LEA's | 501,517 | 566,370 | 139,595 | 549,371 | 795,425 | 853,784 | 830,983 | 856,301 | 884,006 | 884,237 | 960,318 | 1,058,397 | 98,079 | 10.2% |
| 6946 | Tuition - Tech Prep | 477,166 | 446,995 | 435,643 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 6949 | Tuition - Preschools (FT & HS) | 12,416 | 15,357 | 12,675 | 2,450 | 26,709 | 53,266 | 3,776 | 3,594 | 4,196 | 3,638 | 4,576 | 4,576 | 0 | 0.0% |
| 6980 | Community Service Activities | 1,011 | 936 | 999 | 1,260 | 652 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 6991 | Refunds of Prior Yrs.' Expense | 119,110 | 18 | 11,491 | 31,756 | 31,140 | 16,725 | 28,617 | 402,242 | 51,662 | 27,070 | 10,000 | 20,000 | 10,000 | 100.0% |
| 6992 | Parking Tickets | 2,695 | 2,345 | 3,616 | 3,380 | 2,465 | 1,615 | 2,180 | 925 | 1,845 | 2,160 | 1,845 | 1,845 | 0 | 0.0% |
| 6993 | Magistrate/Restitution | 8,206 | 8,971 | 12,823 | 11,803 | 11,099 | 20,111 | 6,863 | 8,967 | 9,555 | 11,024 | 6,658 | 9,958 | 3,300 | 49.6% |
| 6994 | COBRA Fees | 492 | 288 | 319 | 377 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 6995 | Fundraisers | 37,229 | 35,590 | 46,874 | 41,249 | 43,103 | 80,343 | 205,686 | 238,319 | 318,732 | 206,748 | 109,892 | 139,045 | 29,153 | 26.5% |
| 6996 | NSF Ck Fees/Copies, etc. | 261 | 326 | 196 | 808 | 257 | 204 | 412 | 868 | 113 | 451 | 200 | 200 | 0 | 0.0% |
| 6999 | Other Miscellaneous Revenue | 50,076 | 47,547 | 100,019 | 80,564 | 54,285 | 37,094 | 70,210 | 45,788 | 27,818 | 120,974 | 8,800 | 12,250 | 3,450 | 39.2% |
| TOTAL LOCAL SOURCES | | 29,551,515 | 31,724,857 | 33,041,721 | 32,554,341 | 34,522,327 | 35,708,207 | 37,474,855 | 38,165,774 | 37,959,066 | 39,253,638 | 38,008,014 | 39,711,436 | 1,703,422 | 4.5% |

Option 5
 05/11/16
 DRAFT

05/11/16 DRAFT Proposed Final Budget includes 2.00% tax rate increase or 0.2097 mills based on February 26, 2016 county/twp duplicate values.

| Account Number | Account Description | Actual 2005-06 | Actual 2006-07 | Actual 2007-08 | Actual 2008-09 | Actual 2009-10 | Actual 2010-11 | Actual 2011-12 | Actual 2012-13 | Actual 2013-14 | Actual 2014-15 | Budget 2015-16 | Proposed Final Budget 2016-17 | \$ Change From 2015-16 | % Change From 2015-16 |
|-----------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|------------------------|-----------------------|
| REVENUE FROM STATE SOURCES | | | | | | | | | | | | | | | |
| 7110 | Basic Education Funding | 6,526,434 | 6,809,613 | 6,945,823 | 7,154,174 | 7,337,066 | 6,099,660 | 7,154,174 | 7,154,173 | 7,254,177 | 7,257,694 | 7,651,857 | 7,765,575 | 113,718 | 1.5% |
| 7144 | Reimbursement for Charter School Costs | 109,894 | 65,003 | 83,259 | 111,590 | 166,005 | 133,566 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 7160 | Tuition for Section 1305/1306 Students | 75,716 | 82,137 | 63,973 | 69,066 | 22,216 | 27,260 | 74,390 | 68,404 | 77,215 | 54,419 | 77,215 | 54,418 | (22,797) | -29.5% |
| 7170 | School Improvement Grants | 9,500 | 9,500 | 9,500 | 9,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 7210 | Homebound Instruction Subsidy | 998 | 388 | 326 | 222 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 7220 | Vocational Education Subsidy | 31,034 | 47,143 | 35,191 | 39,276 | 76,298 | 101,630 | 72,200 | 77,562 | 167,463 | 191,177 | 167,463 | 167,463 | 0 | 0.0% |
| 7240 | Driver Education Subsidy | 7,105 | 12,550 | 0 | 6,300 | 7,760 | 2,485 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 7250 | Migrant Education Subsidy | 2,860 | 1,123 | 4,834 | 2,696 | 1,841 | 0 | 1,800 | 0 | 1,473 | 160 | 1,400 | 160 | (1,240) | -88.6% |
| 7260 | Workforce Inv Act - L&I | 0 | 0 | 0 | 0 | 67,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 7271 | Special Education Subsidy | 1,588,156 | 1,625,130 | 1,689,023 | 1,711,483 | 1,729,334 | 1,721,582 | 1,685,442 | 1,685,442 | 1,685,442 | 1,804,236 | 1,709,805 | 1,730,261 | 20,456 | 1.2% |
| 7310 | Pupil Transportation Subsidy | 1,364,929 | 1,349,543 | 1,248,195 | 1,261,219 | 1,310,618 | 1,216,092 | 1,324,053 | 1,283,172 | 1,564,711 | 1,616,060 | 1,564,711 | 1,768,564 | 203,853 | 13.0% |
| 7320 | Rental & Sinking Fund Payment Subsidy | 322,164 | 309,459 | 303,396 | 304,890 | 279,923 | 283,071 | 435,258 | 437,495 | 331,021 | 396,825 | 331,021 | 422,510 | 91,489 | 27.6% |
| 7330 | Medical/Dental Services Subsidy | 74,829 | 73,174 | 72,565 | 70,094 | 67,510 | 67,075 | 66,049 | 61,080 | 62,435 | 61,854 | 62,435 | 61,854 | (581) | -0.9% |
| 7340 | State Property Tax Reduction Allocation | 0 | 0 | 0 | 1,105,837 | 1,107,197 | 1,106,820 | 1,105,254 | 1,106,368 | 1,107,549 | 1,114,464 | 1,116,265 | 1,116,264 | (1) | 0.0% |
| 7360 | Safe Schools | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 52,505 | 20,441 | 0 | (20,441) | N/A |
| 7500 | Extra State Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 7501 | Extra State Grants - Accountability | 326,495 | 405,796 | 423,801 | 418,292 | 418,292 | 392,249 | 154,110 | 154,109 | 154,109 | 0 | 0 | 0 | 0 | N/A |
| 7503 | Extra State Grants - Project 720 | 100,000 | 100,000 | 100,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 7505 | Extra State Grants - | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 247,644 | 0 | 0 | 0 | N/A |
| 7509 | Extra State Grants - | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,541 | 0 | 0 | 0 | N/A |
| 7599 | Other State Grants | 43,105 | 37,571 | 34,666 | 31,584 | 2,500 | 0 | 0 | 0 | 23,364 | 0 | 0 | 0 | 0 | N/A |
| 7810 | State Share of Social Security Subsidy | 711,142 | 739,639 | 769,972 | 795,322 | 801,103 | 788,768 | 780,576 | 760,423 | 759,564 | 781,656 | 853,276 | 843,658 | (9,618) | -1.1% |
| 7820 | State Share of PSERS Subsidy | 455,929 | 660,555 | 734,655 | 506,107 | 510,228 | 597,440 | 912,568 | 1,276,107 | 1,755,981 | 2,275,576 | 2,879,758 | 3,309,990 | 430,232 | 14.9% |
| 7920 | Classroom For the Future (CFF) Grants | 0 | 0 | 301,753 | 100,089 | 25,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| TOTAL STATE SOURCES | | 11,750,290 | 12,328,324 | 12,820,932 | 13,697,241 | 13,929,891 | 12,537,698 | 13,765,874 | 14,064,335 | 14,944,504 | 15,878,811 | 16,435,647 | 17,240,717 | 805,070 | 4.9% |

05/11/16 DRAFT Proposed Final Budget includes 2.00% tax rate increase or 0.2097 mills based on February 26, 2016 county/twp duplicate values.

Option 5
 05/11/16
 DRAFT

| Account Number | Account Description | Actual 2005-06 | Actual 2006-07 | Actual 2007-08 | Actual 2008-09 | Actual 2009-10 | Actual 2010-11 | Actual 2011-12 | Actual 2012-13 | Actual 2013-14 | Actual 2014-15 | Budget 2015-16 | Proposed Final Budget 2016-17 | \$ Change From 2015-16 | % Change From 2015-16 |
|---|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------------|------------------------|-----------------------|
| REVENUE FROM FEDERAL SOURCES | | | | | | | | | | | | | | | |
| 8190 | Other Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 8390 | Other Restricted Federal Grants | 0 | 0 | 0 | 0 | 6,993 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 8391 | Other Restricted Federal Grants - JROTC | 45,068 | 51,378 | 58,272 | 62,254 | 65,968 | 67,818 | 65,306 | 66,536 | 67,524 | 72,817 | 67,524 | 72,817 | 5,293 | 7.8% |
| 8514 | NCLB, Title I - Improve Academic Ach. | 399,074 | 458,785 | 506,470 | 480,878 | 449,286 | 465,110 | 474,326 | 658,610 | 574,090 | 815,764 | 732,403 | 819,776 | 87,373 | 11.9% |
| 8515 | NCLB, Title II - High Quality Teachers | 179,771 | 172,006 | 173,680 | 173,416 | 179,903 | 182,426 | 153,355 | 153,480 | 111,161 | 141,199 | 145,540 | 145,038 | (502) | -0.3% |
| 8516 | NCLB, Title III - Language Instruction | 29,988 | 28,558 | 47,008 | 42,639 | 29,185 | 30,321 | 28,247 | 40,681 | 18,215 | 29,804 | 26,518 | 27,681 | 1,163 | 4.4% |
| 8518 | NCLB, Title V - Innovative Programs | 6,462 | 3,176 | 3,177 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 8521 | Vocational Education - Operating Exp. | 0 | 36,259 | 61,765 | 50,746 | 91,207 | 94,380 | 95,841 | 110,483 | 95,947 | 106,658 | 106,658 | 98,500 | (8,158) | -7.6% |
| 8692 | Other Rest. Federal Grants thru PA - LISA | 0 | 5,000 | 0 | 0 | 15,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 8703 | ARRA - Title I, Part A & D | 0 | 0 | 0 | 5,107 | 100,733 | 119,336 | 11,350 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 8708 | ARRA - State Fiscal Stabilization Fund | 0 | 0 | 0 | 0 | 864,601 | 843,677 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 8709 | ARRA - Edu Jobs | 0 | 0 | 0 | 0 | 499,865 | 7,751 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 8734 | Race to the Top | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,000 | 0 | (4,000) | N/A |
| TOTAL FEDERAL SOURCES | | 660,363 | 755,162 | 850,372 | 815,040 | 1,802,876 | 2,302,933 | 836,176 | 1,029,790 | 866,937 | 1,166,242 | 1,082,643 | 1,163,812 | 85,169 | 7.5% |
| REVENUE FROM OTHER SOURCES | | | | | | | | | | | | | | | |
| 9320 | TFRs From Special Revenue Fund | 0 | 0 | 0 | 99,584 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 9329 | TFRs From Athletic Fund (now 6710) | 46,142 | 30,357 | 52,860 | 35,386 | 30,882 | 13,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 9332 | TFRs From Capital Projects | 0 | 0 | 0 | 0 | 0 | 1,517 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 9340 | TFRs From Debt Service Fund | 8,049 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 9351 | TFRs From Food Service Fund | 0 | 0 | 0 | 1,300 | 1,300 | 1,300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 9360 | TFRs From Internal Service Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 9380 | Transfers From Activities Fund | 250 | 0 | 1,108 | 2,827 | 7,398 | 0 | 21,629 | 1,958 | 24,973 | 0 | 0 | 0 | 0 | N/A |
| 9400 | Sales of Fixed Assets | 140,241 | 0 | 521 | 16 | 0 | 6,739 | 11,722 | 4,655 | 100 | 5,360 | 2,000 | 2,000 | 0 | 0.0% |
| TOTAL OTHER SOURCES | | 194,682 | 30,357 | 54,489 | 139,113 | 39,580 | 22,556 | 33,351 | 6,613 | 25,073 | 5,360 | 2,000 | 2,000 | 0 | 0.0% |
| SUB-TOTAL ALL REVENUES | | 42,156,850 | 44,838,700 | 46,767,514 | 47,205,735 | 50,294,674 | 50,571,394 | 52,110,256 | 53,266,512 | 53,795,580 | 56,304,051 | 55,528,304 | 58,117,965 | 2,593,661 | 4.7% |
| USE OF DESIGNATED FUND BALANCE SOURCES | | | | | | | | | | | | | | | |
| 0830-230 | PSERS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,686 | 144,803 | 349,398 | 667,219 | 426,942 | 0 | -36.0% |
| TOTAL USE OF DESIG FND BAL | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,686 | 144,803 | 349,398 | 667,219 | 426,942 | 0 | -36.0% |
| TOTAL ALL REVENUES | | \$42,156,850 | \$44,838,700 | \$46,767,514 | \$47,205,735 | \$50,294,674 | \$50,571,394 | \$52,110,256 | \$53,272,198 | \$53,940,383 | \$56,653,449 | \$56,195,523 | \$58,544,907 | \$2,593,661 | 4.2% |