

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

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

  
\_\_\_\_\_  
Date 2/11/2015

\_\_\_\_\_  
Date 02/11/2015

\_\_\_\_\_  
Date 2/11/15

Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Telephone (610) 466-2400      Extension 2403

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

| <u>ITEM</u>  | <u>AMOUNTS</u>     |
|--|--------------------|
| <b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>       |                    |
| 1 Estimated Beginning Fund Balance - Committed   | 5,085,000          |
| 2 Estimated Beginning Fund Balance - Assigned  | 0                  |
| 3 Estimated Beginning Fund Balance - Unassigned  | 1,690,858          |
| 4  | 0                  |
| 5  | 0                  |
| 6  | 0                  |
| <b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b> | <b>6,775,858</b>   |
| <b>Estimated Revenues And Other Financing Sources</b>  |                    |
| 6000 Revenue from Local Sources  | 104,925,498        |
| 7000 Revenue from State Sources  | 43,850,401         |
| 8000 Revenue from Federal Sources  | 2,830,388          |
| 9000 Other Financing Sources   | 0                  |
| <b>Total Estimated Revenues And Other Financing Sources</b>  | <b>151,606,287</b> |
| <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>   | <b>158,382,145</b> |

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

AUN: 124151902 Coatesville Area SD

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| <u>FUNCTION</u>                   | <u>DESCRIPTION</u>  | <u>Amounts</u>     |
|-----------------------------------|---|--------------------|
| <b>REVENUE FROM LOCAL SOURCES</b> |   |                    |
| 6111                              | Current Real Estate Taxes                                       | 91,044,865         |
| 6112                              | Interim Real Estate Taxes                                       | 650,000            |
| 6113                              | Public Utility Realty Tax                                       | 110,000            |
| 6114                              | Payments in Lieu of Current Taxes - State / Local Reimbursement | 0                  |
| 6115                              | Payments in Lieu of Current Taxes - Federal Reimbursement       | 0                  |
| 6120                              | Per Capita Taxes, Section 679                                   | 0                  |
| 6130                              | Taxpayer Relief Taxes - Proportional Assessments                | 0                  |
| 6140                              | Current Act 511 Taxes - Flat Rate Assessments                   | 81,000             |
| 6150                              | Current Act 511 Taxes - Proportional Assessments                | 8,425,000          |
| 6160                              | Non-Real Estate Taxes - First Class Districts Only              | 0                  |
| 6400                              | Delinquencies on Taxes Levied / Assessed by LEA                 | 3,000,000          |
| 6500                              | Earnings on Investments   | 38,000             |
| 6700                              | Revenues from District Activities                               | 97,000             |
| 6800                              | Revenue from Intermediary Sources / Pass-Through Funds          | 1,062,000          |
| 6910                              | Rentals   | 75,000             |
| 6920                              | Contributions/Donations/Grants From Private Sources             | 10,000             |
| 6940                              | Tuition from Patrons  | 263,000            |
| 6960                              | Services Provided Other Local Governmental Units / LEAs         | 0                  |
| 6970                              | Services Provided Other Funds                                   | 0                  |
| 6980                              | Revenue From Community Service Activities                       | 0                  |
| 6990                              | Refunds and Other Miscellaneous Revenue                         | 69,633             |
| <b>REVENUE FROM LOCAL SOURCES</b> |   | <b>104,925,498</b> |

| <u>FUNCTION</u>                   | <u>DESCRIPTION</u>  | <u>Amounts</u>    |
|-----------------------------------|---|-------------------|
| <b>REVENUE FROM STATE SOURCES</b> |   |                   |
| 7110                              | Basic Education Funding (Gross)                                   | 23,465,397        |
| 7160                              | Tuition for Orphans and Children Placed in Private Homes          | 140,000           |
| 7170                              | School Improvement Grants   | 0                 |
| 7180                              | Staff and Program Development                                     | 0                 |
| 7220                              | Vocational Education  | 0                 |
| 7240                              | Driver Education - Student  | 0                 |
| 7250                              | Migratory Children  | 0                 |
| 7260                              | Workforce Investment Act  | 0                 |
| 7271                              | Special Education Funding for School Aged Pupils                  | 4,572,128         |
| 7272                              | Early Intervention  | 0                 |
| 7280                              | Adult Literacy  | 0                 |
| 7292                              | Pre-K Counts  | 0                 |
| 7299                              | Other Program Subsidies Not Listed in 7200 Series                 | 0                 |
| 7310                              | Transportation (Regular and Additional)                           | 5,700,779         |
| 7320                              | Rental and Sinking Fund Payments / Building Reimbursement Subsidy | 746,377           |
| 7330                              | Health Services (Medical, Dental, Nurse, Act 25)                  | 139,850           |
| 7340                              | State Property Tax Reduction Allocation                           | 0                 |
| 7350                              | Sewage Treatment Operations / Environmental Subsidies             | 0                 |
| 7360                              | Safe Schools  | 0                 |
| 7400                              | Vocational Training of the Unemployed                             | 0                 |
| 7501                              | PA Accountability Grants  | 887,929           |
| 7505                              | Ready to Learn Block Grant  | 0                 |
| 7509                              | Supplemental Equipment Grants                                     | 0                 |
| 7598                              | Revenue for the Support of Public Schools                         | 0                 |
| 7599                              | Other State Revenue Not Listed in the 7500 Series                 | 0                 |
| 7810                              | State Share of Social Security and Medicare Taxes                 | 1,872,626         |
| 7820                              | State Share of Retirement Contributions                           | 6,325,315         |
| 7900                              | Revenue for Technology  | 0                 |
| <b>REVENUE FROM STATE SOURCES</b> |   | <b>43,850,401</b> |

| <u>FUNCTION</u>                     | <u>DESCRIPTION</u>   | <u>Amounts</u>   |
|-------------------------------------|--|------------------|
| <b>REVENUE FROM FEDERAL SOURCES</b> |  |                  |
| 8110                                | Payments for Federally Impacted Areas - P.L. 81-874                        | 0                |
| 8190                                | Other Unrestricted Grants-in-Aid Direct from Federal Government            | 0                |
| 8200                                | Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth         | 0                |
| 8310                                | Payments for Federally Impacted Areas - P.L. 81-815                        | 0                |
| 8320                                | Energy Conservation Grants - TA and ECM                                    | 0                |
| 8390                                | Other Restricted Grants-in-Aid Directly from Federal Government            | 0                |
| 8511                                | Grants for IDEA and NCLB Programs not Specified in 8510 series             | 0                |
| 8512                                | IDEA, Part B   | 0                |
| 8513                                | IDEA, Section 619  | 0                |
| 8514                                | NCLB, Title I - Improving the Acad. Achvmt. of the Disadvantaged           | 1,721,383        |
| 8515                                | NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals | 455,743          |
| 8516                                | NCLB, Title III - Language Instr. for LEP and Immigrant Students           | 83,262           |
| 8517                                | NCLB, Title IV - 21st Century Schools                                      | 0                |
| 8518                                | NCLB, Title V - Promoting Informed Parental Choice And Innovative Programs | 0                |
| 8519                                | NCLB, Title VI - Flexibility and Accountability                            | 0                |
| 8521                                | Vocational Education - Operating Expenditures                              | 0                |
| 8540                                | Nutrition Education and Training   | 0                |
| 8560                                | Federal Block Grants   | 0                |
| 8580                                | Child Care and Development Block Grants                                    | 0                |
| 8610                                | Homeless Assistance Act  | 0                |
| 8620                                | Adult Basic Education  | 0                |
| 8640                                | Headstart  | 0                |
| 8660                                | Workforce Investment Act   | 0                |
| 8690                                | Other Restricted Federal Grants-in-Aid Through the Commonwealth            | 0                |
| 8731                                | ARRA - Build America Bonds   | 0                |
| 8732                                | ARRA-Qualified School Construction Bonds (QSCB)                            | 0                |
| 8733                                | ARRA-Qualified Zone Academy Bonds (QZAB)                                   | 0                |
| 8810                                | School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)         | 500,000          |
| 8820                                | Medical Assistance Reimbursement For Administrative Claiming (Quarterly)   | 70,000           |
| 8830                                | Medical Assistance Reimbursements (ACCESS) - Early Intervention            | 0                |
| <b>REVENUE FROM FEDERAL SOURCES</b> |  | <b>2,830,388</b> |

| <u>FUNCTION</u>                                   | <u>DESCRIPTION</u>                                    | <u>Amounts</u>     |
|---|---|--------------------|
| <b>OTHER FINANCING SOURCES</b>                    |   |                    |
| 9100  | Sale of Bonds   | 0                  |
| 9200  | Proceeds From Extended Term Financing                 | 0                  |
| 9320  | Special Revenue Fund Transfers                        | 0                  |
| 9330  | Capital Projects Fund Transfers                       | 0                  |
| 9340  | Debt Service Fund Transfers                           | 0                  |
| 9350  | Enterprise Fund Transfers                             | 0                  |
| 9360  | Internal Service Fund Transfers                       | 0                  |
| 9370  | Trust and Agency Fund Transfers                       | 0                  |
| 9380  | Activity Fund Transfers                               | 0                  |
| 9390  | Permanent Fund Transfers                              | 0                  |
| 9400  | Sale or Compensation for Loss of Fixed Assets         | 0                  |
| 9500  | Capital Contributions                                 | 0                  |
| 9710  | Transfers from Component Units                        | 0                  |
| 9720  | Transfers from Primary Governments                    | 0                  |
| 9800  | Intrafund Transfers In                                | 0                  |
| 9900  | Other Financing Sources Not Listed in the 9000 Series | 0                  |
| <b>OTHER FINANCING SOURCES</b>                    |   |                    |
|   |   | 0                  |
| <b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b> |   | <b>151,606,287</b> |

Act 1 Index (current): 2.4%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$91,044,865  
 Amount of Tax Relief for Homestead Exclusions + \$0  
 Total Approx. Tax Revenue: \$91,044,865  
 Approx. Tax Levy for Tax Rate Calculation: \$97,270,155

|  | Chester         | Total           |
|--|-----------------|-----------------|
| <b>2014-15 Data</b>                    |                 |                 |
| a. Assessed Value                      | \$2,881,658,864 | \$2,881,658,864 |
| b. Real Estate Mills                   | 32.0036         |                 |
| <b>I. 2015-16 Data</b>                 |                 |                 |
| c. 2013 STEB Market Value              | \$4,030,076,198 | \$4,030,076,198 |
| d. Assessed Value                      | \$2,891,356,697 | \$2,891,356,697 |
| e. Assessed Value of New Constr/ Renov | \$0             | \$0             |

|   |              |              |
|---|--------------|--------------|
| <b>2014-15 Calculations</b>   |              |              |
| f. 2014-15 Tax Levy (a * b)   | \$92,223,458 | \$92,223,458 |
| <b>2015-16 Calculations</b>   |              |              |
| g. Percent of Total Market Value  | 100.000000%  | 100.000000%  |
| h. Rebalanced 2014-15 Tax Levy (f Total * g)  | \$92,223,458 | \$92,223,458 |
| i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment | 32.0036      |              |

|   |                |              |
|---|----------------|--------------|
| <b>Calculation of Tax Rates and Levies Generated</b>  |                |              |
| j. Weighted Avg. Collection Percentage  | 93.600000%     | 93.600000%   |
| k. Tax Levy Needed (Approx. Tax Levy * g)   | \$97,270,155   | \$97,270,155 |
| <b>III. I. 2015-16 Real Estate Tax Rate</b> (k / d * 1000)  | <b>33.6417</b> |              |
| m. Tax Levy Generated by Mills (l / 1000 * d)   | \$97,270,155   | \$97,270,155 |
| n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions) |                | \$97,270,155 |
| o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)  |                | \$91,044,865 |

Act 1 Index (current): 2.4%  
 Calculation Method:  
 Approx. Tax Revenue from RE Taxes: \$91,044,865  
 Amount of Tax Relief for Homestead Exclusions + \$0  
 Total Approx. Tax Revenue: \$91,044,865  
 Approx. Tax Levy for Tax Rate Calculation: \$97,270,155  
 Chester

Total

| Index Maximums  | Rate         | Total        |
|---|--------------|--------------|
| p. Maximum Mills Based On Index<br>(1 * (1 + Index))            | 32.7716      |              |
| q. Mills In Excess of Index<br>if (l > p), (l - p)              | 0.8701       | 0.8701       |
| r. Maximum Tax Levy Based On Index<br>(p / 1000) * d            | \$94,754,385 | \$94,754,385 |
| IV. s. Millage Rate within Index?<br>(If l > p Then No)         | No           |              |
| t. Tax Levy In Excess of Index<br>if (m > r), (m - r)           | \$2,515,770  | \$2,515,770  |
| u. Tax Revenue In Excess of Index<br>(t * Est. Pct. Collection) | \$2,354,761  | \$2,354,761  |

| Information Related to Property Tax Relief | Assessed Value Exclusion per Homestead | Number of Homestead/Farmstead Properties | Median Assessed Value of Homestead Properties |
|--|--|--|---|
|  | \$0                                    | 0  | \$0   |
| V.   |  |  |   |



Act 1 Index (current): 2.4%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$91,044,865  
 Amount of Tax Relief for Homestead Exclusions + \$0  
 Total Approx. Tax Revenue: \$91,044,865  
 Approx. Tax Levy for Tax Rate Calculation: \$97,270,155  
 Chester

Total

|   |     |                      |     |
|---|-----|----------------------|-----|
| State Property Tax Reduction Allocation used for: Homestead Exclusions            | \$0 | Lowering RE Tax Rate | \$0 |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions | \$0 |                      | \$0 |
| Amount of Tax Relief from State/Local Sources                                     |     |                      | \$0 |

| CODE    | Current Real Estate Taxes     | Real Estate Mills | Taxable Assessed Value | Real Estate Mills | Tax Levy Generated by Mills | Amount of Tax Relief for Homestead Exclusions | Tax Levy Minus Homestead Exclusions | Percent Collected | Net Tax Revenue Generated By Mills |
|---------|-------------------------------|-------------------|------------------------|-------------------|-----------------------------|---|-------------------------------------|-------------------|------------------------------------|
| 6111    | Chester                       | 33.6417           | 2,891,356,697          | 33.6417           | 97,270,155                  | 0   | 97,270,155                          | 93.600000%        | 91,044,865                         |
|         |                               |                   | 0                      |                   | 0                           |   |                                     | 0.000000%         |                                    |
|         |                               |                   | 0                      |                   | 0                           |   |                                     | 0.000000%         |                                    |
|         |                               |                   | 0                      |                   | 0                           |   |                                     | 0.000000%         |                                    |
| Totals: |                               |                   | 2,891,356,697          |                   | 97,270,155                  | 0   | 97,270,155                          | 93.600000%        | 91,044,865                         |
| 6120    | Per Capita Taxes, Section 679 |                   |                        |                   |                             |   |                                     |                   | Estimated Revenue                  |
|         |                               |                   |                        |                   |                             |   |                                     |                   | 0                                  |

| 6140 | Current Act 511 Taxes - Flat Rate Assessments       | Rate   | Add'l Rate (if appl.) | Tax Levy | Estimated Revenue |
|------|---|--------|-----------------------|----------|-------------------|
| 6141 | Per Capita Taxes, Act 511                           | \$0.00 | \$0.00                | 0        | 0                 |
| 6142 | Occupation Taxes - Flat Rate                        | \$0.00 | \$0.00                | 0        | 0                 |
| 6143 | Local Services / Occupational Privilege Taxes       | \$5.00 | \$0.00                | 81,000   | 81,000            |
| 6144 | Trailer Taxes                                       | \$0.00 | \$0.00                | 0        | 0                 |
| 6145 | Business Privilege Taxes - Flat Rate                | \$0.00 | \$0.00                | 0        | 0                 |
| 6146 | Mechanical Device Taxes - Flat Rate                 | \$0.00 | \$0.00                | 0        | 0                 |
| 6149 | Other Flat Rate Assessments                         | \$0.00 | \$0.00                | 0        | 0                 |
|      | Total Current Act 511 Taxes - Flat Rate Assessments |        |                       | 81,000   | 81,000            |

| 6150 | Current Act 511 Taxes - Proportional Assessments       | Rate  | Add'l Rate (if appl.) | Tax Levy  | Estimated Revenue |
|------|--|-------|-----------------------|-----------|-------------------|
| 6151 | Earned Income Taxes, Act 511                           | 0.50% | 0.00%                 | 7,350,000 | 7,350,000         |
| 6152 | Occupation Taxes - Proportional Rate                   | 0     | 0                     | 0         | 0                 |
| 6153 | Real Estate Transfer Taxes                             | 0.50% | 0.00%                 | 1,075,000 | 1,075,000         |
| 6154 | Amusement Taxes  | 0.00% | 0.00%                 | 0         | 0                 |
| 6155 | Business Privilege Taxes - Proportional Rate           | 0     | 0                     | 0         | 0                 |
| 6156 | Mechanical Device Taxes - Percentage                   | 0.00% | 0.00%                 | 0         | 0                 |
| 6157 | Mercantile Taxes                                       | 0     | 0                     | 0         | 0                 |
| 6159 | Other Proportional Assessments                         | 0     | 0                     | 0         | 0                 |
|      | Total Current Act 511 Taxes - Proportional Assessments |       |                       | 8,425,000 | 8,425,000         |
|      | <b>Total Act 511, Current Taxes</b>                    |       |                       |           | <b>8,506,000</b>  |
|      | Act 511 Tax Limit                                      | ---   | 4,030,076,198         | 12        | 48,360,914        |
|      |  |       | Market Value          | Mills     | (511 Limit)       |



| ITEM   | AMOUNTS            |
|--|--------------------|
| 1000   |                    |
| Instruction  |                    |
| 1100   | 62,066,649         |
| 1200   | 27,884,949         |
| 1300   | 3,425,918          |
| 1400   | 288,573            |
| 1500   | 0                  |
| 1600   | 0                  |
| 1700   | 0                  |
| 1800   | 0                  |
| <b>Total 1000 Instruction</b>  | <b>93,666,089</b>  |
| 2000   |                    |
| Support Services   |                    |
| 2100   | 4,593,783          |
| 2200   | 3,646,537          |
| 2300   | 6,845,010          |
| 2400   | 1,004,915          |
| 2500   | 1,276,626          |
| 2600   | 10,855,631         |
| 2700   | 8,195,901          |
| 2800   | 1,549,202          |
| 2900   | 0                  |
| <b>Total 2000 Support Services</b>                                     | <b>37,967,605</b>  |
| 3000   |                    |
| Operation of Non-instructional Services                                |                    |
| 3100   | 0                  |
| 3200   | 1,177,584          |
| 3300   | 54,549             |
| 3400   | 0                  |
| <b>Total 3000 Operation of Non-instructional Services</b>              | <b>1,232,133</b>   |
| 4000   |                    |
| Facilities Acquisition, Construction and Improvement Services          |                    |
| 4000   | 0                  |
| <b>Total 4000 Facilities Acquisition, Construction and Improvement</b> | <b>0</b>           |
| <b>Total Estimated Expenditures</b>                                    | <b>132,865,827</b> |
| 5000   |                    |
| Other Expenditures and Financing Uses                                  |                    |
| 5100   | 15,149,625         |
| 5200   | 0                  |
| 5300   | 0                  |
| 5500   | 0                  |
| 5900   | 0                  |
| <b>Total Other Financing Uses</b>                                      | <b>15,149,625</b>  |
| <b>Total Estimated Expenditures and Other Financing Uses</b>           | <b>148,015,452</b> |
| Appropriation of Prior Year Fund Balance                               | 3,590,835          |
| <b>Total Appropriations</b>  | <b>151,606,287</b> |
| Ending Committed, Assigned and Unassigned Fund Balance                 | 10,366,693         |

| <u>Function-Object</u> | <u>Description</u>  | <u>Amounts</u> |
|------------------------|---|----------------|
| 1000                   | INSTRUCTION   |                |
| 1100                   | Regular Programs - Elementary/Secondary                   |                |
| 100                    | Personnel Services-Salaries                               | 27,301,351     |
| 200                    | Personnel Services-Employee Benefits                      | 16,372,037     |
| 300                    | Purchased Professional & Technical Services               | 558,788        |
| 400                    | Purchased Property Services                               | 189,184        |
| 500                    | Other Purchased Services                                  | 17,127,075     |
| 600                    | Supplies  | 491,574        |
| 700                    | Property  | 26,550         |
| 800                    | Other Objects   | 90             |
|                        | Total Regular Programs - Elementary/Secondary             | 62,066,649     |
| 1200                   | Special Programs - Elementary/Secondary                   |                |
| 100                    | Personnel Services-Salaries                               | 5,932,239      |
| 200                    | Personnel Services-Employee Benefits                      | 3,545,099      |
| 300                    | Purchased Professional & Technical Services               | 10,903,647     |
| 400                    | Purchased Property Services                               | 0              |
| 500                    | Other Purchased Services                                  | 7,333,795      |
| 600                    | Supplies  | 55,941         |
| 700                    | Property  | 13,478         |
| 800                    | Other Objects   | 100,750        |
|                        | Total Special Programs - Elementary/Secondary             | 27,884,949     |
| 1300                   | Vocational Education                                      |                |
| 100                    | Personnel Services-Salaries                               | 513,334        |
| 200                    | Personnel Services-Employee Benefits                      | 287,479        |
| 300                    | Purchased Professional & Technical Services               | 0              |
| 400                    | Purchased Property Services                               | 3,900          |
| 500                    | Other Purchased Services                                  | 2,590,805      |
| 600                    | Supplies  | 27,400         |
| 700                    | Property  | 3,000          |
| 800                    | Other Objects   | 0              |
|                        | Total Vocational Education                                | 3,425,918      |
| 1400                   | Other Instructional Programs - Elementary/Secondary       |                |
| 100                    | Personnel Services-Salaries                               | 169,469        |
| 200                    | Personnel Services-Employee Benefits                      | 59,104         |
| 300                    | Purchased Professional & Technical Services               | 0              |
| 400                    | Purchased Property Services                               | 0              |
| 500                    | Other Purchased Services                                  | 60,000         |
| 600                    | Supplies  | 0              |
| 700                    | Property  | 0              |
| 800                    | Other Objects   | 0              |
|                        | Total Other Instructional Programs - Elementary/Secondary | 288,573        |

| Function-Object | Description                                 | Amounts           |
|-----------------|---|-------------------|
| 1500            | Nonpublic School Programs                   |                   |
| 100             | Personnel Services-Salaries                 | 0                 |
| 200             | Personnel Services-Employee Benefits        | 0                 |
| 300             | Purchased Professional & Technical Services | 0                 |
| 400             | Purchased Property Services                 | 0                 |
| 500             | Other Purchased Services                    | 0                 |
| 600             | Supplies                                    | 0                 |
| 700             | Property                                    | 0                 |
| 800             | Other Objects                               | 0                 |
|                 | Total Nonpublic School Programs             | 0                 |
| 1600            | Adult Education Programs                    |                   |
| 100             | Personnel Services-Salaries                 | 0                 |
| 200             | Personnel Services-Employee Benefits        | 0                 |
| 300             | Purchased Professional & Technical Services | 0                 |
| 400             | Purchased Property Services                 | 0                 |
| 500             | Other Purchased Services                    | 0                 |
| 600             | Supplies                                    | 0                 |
| 700             | Property                                    | 0                 |
| 800             | Other Objects                               | 0                 |
|                 | Total Adult Education Programs              | 0                 |
| 1700            | Higher Education Programs                   |                   |
| 500             | Other Purchased Services                    | 0                 |
| 600             | Supplies                                    | 0                 |
|                 | Total Higher Education Programs             | 0                 |
| 1800            | Pre-Kindergarten                            |                   |
| 100             | Personnel Services-Salaries                 | 0                 |
| 200             | Personnel Services-Employee Benefits        | 0                 |
| 300             | Purchased Professional & Technical Services | 0                 |
| 400             | Purchased Property Services                 | 0                 |
| 500             | Other Purchased Services                    | 0                 |
| 600             | Supplies                                    | 0                 |
| 700             | Property                                    | 0                 |
| 800             | Other Objects                               | 0                 |
|                 | Total Pre-Kindergarten                      | 0                 |
|                 | <b>Total Instruction</b>                    | <b>93,666.089</b> |

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

AUN: 124151902 Coatesville Area SD

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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| <u>Function-Object</u> |  | <u>Description</u> | <u>Amounts</u> |
|------------------------|--|--------------------|----------------|
| 2000                   | SUPPORT SERVICES                             |                    |                |
| 2100                   | Support Services - Pupil Personnel           |                    |                |
| 100                    | Personnel Services-Salaries                  |                    | 2,738,619      |
| 200                    | Personnel Services-Employee Benefits         |                    | 1,682,524      |
| 300                    | Purchased Professional & Technical Services  |                    | 86,800         |
| 400                    | Purchased Property Services                  |                    | 0              |
| 500                    | Other Purchased Services                     |                    | 3,450          |
| 600                    | Supplies                                     |                    | 80,450         |
| 700                    | Property                                     |                    | 0              |
| 800                    | Other Objects                                |                    | 1,940          |
|                        | Total Support Services - Pupil Personnel     |                    | 4,593,783      |
| 2200                   | Support Services - Instructional Staff       |                    |                |
| 100                    | Personnel Services-Salaries                  |                    | 2,017,171      |
| 200                    | Personnel Services-Employee Benefits         |                    | 1,217,071      |
| 300                    | Purchased Professional & Technical Services  |                    | 1,100          |
| 400                    | Purchased Property Services                  |                    | 0              |
| 500                    | Other Purchased Services                     |                    | 4,000          |
| 600                    | Supplies                                     |                    | 402,645        |
| 700                    | Property                                     |                    | 3,550          |
| 800                    | Other Objects                                |                    | 1,000          |
|                        | Total Support Services - Instructional Staff |                    | 3,646,537      |
| 2300                   | Support Services - Administration            |                    |                |
| 100                    | Personnel Services-Salaries                  |                    | 3,515,740      |
| 200                    | Personnel Services-Employee Benefits         |                    | 1,886,105      |
| 300                    | Purchased Professional & Technical Services  |                    | 797,000        |
| 400                    | Purchased Property Services                  |                    | 3,600          |
| 500                    | Other Purchased Services                     |                    | 73,930         |
| 600                    | Supplies                                     |                    | 34,960         |
| 700                    | Property                                     |                    | 2,900          |
| 800                    | Other Objects                                |                    | 530,775        |
|                        | Total Support Services - Administration      |                    | 6,845,010      |
| 2400                   | Support Services - Pupil Health              |                    |                |
| 100                    | Personnel Services-Salaries                  |                    | 595,062        |
| 200                    | Personnel Services-Employee Benefits         |                    | 358,353        |
| 300                    | Purchased Professional & Technical Services  |                    | 19,500         |
| 400                    | Purchased Property Services                  |                    | 5,000          |
| 500                    | Other Purchased Services                     |                    | 0              |
| 600                    | Supplies                                     |                    | 25,000         |
| 700                    | Property                                     |                    | 2,000          |
| 800                    | Other Objects                                |                    | 0              |
|                        | Total Support Services - Pupil Health        |                    | 1,004,915      |

| Function-Object | Description                                     | Amounts    |
|-----------------|---|------------|
| 2500            | Support Services - Business                     |            |
| 100             | Personnel Services-Salaries                     | 661,944    |
| 200             | Personnel Services-Employee Benefits            | 400,931    |
| 300             | Purchased Professional & Technical Services     | 78,000     |
| 400             | Purchased Property Services                     | 44,080     |
| 500             | Other Purchased Services                        | 64,671     |
| 600             | Supplies  | 12,000     |
| 700             | Property  | 0          |
| 800             | Other Objects                                   | 15,000     |
|                 | Total Support Services - Business               | 1,276,626  |
| 2600            | Operation & Maintenance of Plant Services       |            |
| 100             | Personnel Services-Salaries                     | 4,403,100  |
| 200             | Personnel Services-Employee Benefits            | 2,971,614  |
| 300             | Purchased Professional & Technical Services     | 88,300     |
| 400             | Purchased Property Services                     | 1,848,013  |
| 500             | Other Purchased Services                        | 329,550    |
| 600             | Supplies  | 1,134,404  |
| 700             | Property  | 78,850     |
| 800             | Other Objects                                   | 1,800      |
|                 | Total Operation & Maintenance of Plant Services | 10,855,631 |
| 2700            | Student Transportation Services                 |            |
| 100             | Personnel Services-Salaries                     | 118,470    |
| 200             | Personnel Services-Employee Benefits            | 85,131     |
| 300             | Purchased Professional & Technical Services     | 2,300      |
| 400             | Purchased Property Services                     | 0          |
| 500             | Other Purchased Services                        | 7,985,700  |
| 600             | Supplies  | 2,500      |
| 700             | Property  | 1,500      |
| 800             | Other Objects                                   | 300        |
|                 | Total Student Transportation Services           | 8,195,901  |
| 2800            | Support Services - Central                      |            |
| 100             | Personnel Services-Salaries                     | 389,276    |
| 200             | Personnel Services-Employee Benefits            | 214,426    |
| 300             | Purchased Professional & Technical Services     | 23,300     |
| 400             | Purchased Property Services                     | 198,000    |
| 500             | Other Purchased Services                        | 49,300     |
| 600             | Supplies  | 572,500    |
| 700             | Property  | 100,000    |
| 800             | Other Objects                                   | 2,400      |
|                 | Total Support Services - Central                | 1,549,202  |



| Function-Object | Description                                    | Amounts           |
|-----------------|--|-------------------|
| 2900            | Other Support Services                         |                   |
| 100             | Personnel Services-Salaries                    | 0                 |
| 200             | Personnel Services-Employee Benefits           | 0                 |
| 300             | Purchased Professional & Technical Services    | 0                 |
| 400             | Purchased Property Services                    | 0                 |
| 500             | Other Purchased Services                       | 0                 |
| 600             | Supplies                                       | 0                 |
| 700             | Property                                       | 0                 |
| 800             | Other Objects                                  | 0                 |
|                 | Total Other Support Services                   | 0                 |
|                 | <b>Total Support Services</b>                  | <b>37,967,605</b> |
| 3000            | <b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b> |                   |
| 3100            | Food Services                                  |                   |
| 100             | Personnel Services-Salaries                    | 0                 |
| 200             | Personnel Services-Employee Benefits           | 0                 |
| 300             | Purchased Professional & Technical Services    | 0                 |
| 400             | Purchased Property Services                    | 0                 |
| 500             | Other Purchased Services                       | 0                 |
| 600             | Supplies                                       | 0                 |
| 700             | Property                                       | 0                 |
| 800             | Other Objects                                  | 0                 |
|                 | Total Food Services                            | 0                 |
| 3200            | Student Activities                             |                   |
| 100             | Personnel Services-Salaries                    | 601,774           |
| 200             | Personnel Services-Employee Benefits           | 253,096           |
| 300             | Purchased Professional & Technical Services    | 55,562            |
| 400             | Purchased Property Services                    | 28,470            |
| 500             | Other Purchased Services                       | 112,532           |
| 600             | Supplies                                       | 51,000            |
| 700             | Property                                       | 58,950            |
| 800             | Other Objects                                  | 16,200            |
|                 | Total Student Activities                       | 1,177,584         |

| Function-Object | Description   | Amounts          |
|-----------------|---|------------------|
| 3300            | Community Services  |                  |
| 100             | Personnel Services-Salaries   | 0                |
| 200             | Personnel Services-Employee Benefits                                | 0                |
| 300             | Purchased Professional & Technical Services                         | 0                |
| 400             | Purchased Property Services   | 0                |
| 500             | Other Purchased Services  | 0                |
| 600             | Supplies  | 54,549           |
| 700             | Property  | 0                |
| 800             | Other Objects   | 0                |
|                 | Total Community Services  | 54,549           |
| 3400            | Scholarships and Awards   |                  |
| 100             | Personnel Services-Salaries   | 0                |
| 200             | Personnel Services-Employee Benefits                                | 0                |
| 300             | Purchased Professional & Technical Services                         | 0                |
| 400             | Purchased Property Services   | 0                |
| 500             | Other Purchased Services  | 0                |
| 600             | Supplies  | 0                |
| 700             | Property  | 0                |
| 800             | Other Objects   | 0                |
|                 | Total Scholarships and Awards                                       | 0                |
|                 | <b>Total Operation of Non-instructional Services</b>                | <b>1,232,133</b> |
| 4000            | <b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT</b>         |                  |
| 4000            | Facilities Acquisition, Construction and Improvement Services       |                  |
| 100             | Personnel Services-Salaries   | 0                |
| 200             | Personnel Services-Employee Benefits                                | 0                |
| 300             | Purchased Professional & Technical Services                         | 0                |
| 400             | Purchased Property Services   | 0                |
| 500             | Other Purchased Services  | 0                |
| 600             | Supplies  | 0                |
| 700             | Property  | 0                |
|                 | Total Facilities Acquisition, Construction and Improvement Services | 0                |
| 5000            | <b>OTHER EXPENDITURES AND FINANCING USES</b>                        |                  |
| 5100            | Debt Service  |                  |
| 800             | Other Objects   | 7,351,510        |
| 900             | Other Uses of Funds   | 7,798,115        |
|                 | Total Debt Service  | 15,149,625       |
| 5200            | Interfund Transfers - Out   |                  |
| 900             | Other Uses of Funds   | 0                |
|                 | Total Interfund Transfers - Out                                     | 0                |

| <u>Function-Object</u> | <u>Description</u>                          | <u>Amounts</u>     |
|------------------------|---|--------------------|
| 5300                   | Transfers Involving Component Units         |                    |
| 900                    | Other Uses of Funds                         | 0                  |
|                        | Total Transfers Involving Component Units   | 0                  |
| 5500                   | Special and Extraordinary Items             |                    |
| 800                    | Other Objects                               | 0                  |
| 900                    | Other Uses of Funds                         | 0                  |
|                        | Total Special and Extraordinary Items       | 0                  |
| 5900                   | Budgetary Reserve                           |                    |
| 800                    | Other Objects                               | 0                  |
|                        | Total Budgetary Reserve                     | 0                  |
|                        | Total Other Expenditures and Financing Uses | 15,149,625         |
|                        | <b>TOTAL EXPENDITURES</b>                   | <b>148,015,452</b> |

|   | <u>06/30/2015 Estimate</u> | <u>06/30/2016 Projection</u> |
|---|----------------------------|------------------------------|
| <b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>         |                            |                              |
| General Fund  | 12,000,000                 | 11,000,000                   |
| Special Revenue Fund                                  |                            |                              |
| Athletic/School-Sponsored Extra Curricular Activities | 0                          | 0                            |
| Other Comptroller-Approved Special Revenue Fund       | 0                          | 0                            |
| Capital Projects Fund                                 |                            |                              |
| Capital Reserve Fund - \$690                          | 0                          | 0                            |
| Capital Reserve Fund - \$1431                         | 80,000                     | 60,000                       |
| Capital Projects Fund - Other                         | 19,000,000                 | 18,000,000                   |
| Debt Service Fund                                     | 0                          | 0                            |
| Enterprise Fund (Food Service, Child Care)            | 192,000                    | 175,000                      |
| Internal Service Fund                                 | 0                          | 0                            |
| Fiduciary Trust Fund (Investment, Pension)            | 0                          | 0                            |
| Agency Fund   | 220,000                    | 200,000                      |
| <b>Total Cash and Short-Term Investments</b>          | <b>31,492,000</b>          | <b>29,435,000</b>            |
| <b><u>LONG-TERM INVESTMENTS</u></b>                   |                            |                              |
| General Fund  | 0                          | 0                            |
| Special Revenue Fund                                  |                            |                              |
| Athletic/School-Sponsored Extra Curricular Activities | 0                          | 0                            |
| Other Comptroller-Approved Special Revenue Fund       | 0                          | 0                            |
| Capital Projects Fund                                 |                            |                              |
| Capital Reserve Fund - \$690                          | 0                          | 0                            |
| Capital Reserve Fund - \$1431                         | 0                          | 0                            |
| Capital Projects Fund - Other                         | 0                          | 0                            |
| Debt Service Fund                                     | 0                          | 0                            |
| Enterprise Fund (Food Service, Child Care)            | 0                          | 0                            |
| Internal Service Fund                                 | 0                          | 0                            |
| Fiduciary Trust Fund (Investment, Pension)            | 0                          | 0                            |
| Agency Fund   | 0                          | 0                            |
| <b>Total Long-Term Investments</b>                    | <b>0</b>                   | <b>0</b>                     |
| <b>TOTAL CASH AND INVESTMENTS</b>                     | <b>31,492,000</b>          | <b>29,435,000</b>            |

|  | <u>06/30/2015 Estimate</u> | <u>06/30/2016 Projection</u> |
|--|----------------------------|------------------------------|
| <u>LONG-TERM INDEBTEDNESS</u>              |                            |                              |
| Extended Term Financing Agreements Payable | 0                          | 0                            |
| Other Long-Term Liabilities                | 0                          | 0                            |
| Bonds Payable                              | 182,756,323                | 174,958,208                  |
| Lease-Purchase Obligations                 | 0                          | 0                            |
| Accumulated Compensated Absences           | 204,200                    | 208,000                      |
| Authority Lease Obligations                | 0                          | 0                            |
| TOTAL LONG-TERM INDEBTEDNESS               | 182,960,523                | 175,166,208                  |
| <u>SHORT-TERM PAYABLES</u>                 |                            |                              |
| General Fund                               | 2,000,000                  | 2,000,000                    |
| Other Funds                                | 5,000                      | 5,000                        |
| TOTAL SHORT-TERM PAYABLES                  | 2,005,000                  | 2,005,000                    |
| TOTAL INDEBTEDNESS                         | <u>184,965,523</u>         | <u>177,171,208</u>           |

| Account | Description   | Amounts           |
|---------|---|-------------------|
| 0830    | Estimated Ending Committed Fund Balance<br>Explanation: <i>To Fund Future Retirement Liability</i>  | 5,085,000         |
| 0840    | Estimated Ending Assigned Fund Balance  | 0                 |
| 0850    | Estimated Ending Unassigned Fund Balance<br>Explanation: <i>Unanticipated special education services, transportation, charter schools and other expenditures.</i> | 5,281,693         |
|         | <b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>  | <b>10,366,693</b> |
| 5900    | Budgetary Reserve   | 0                 |
|         | <b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>  | <b>10,366,693</b> |
|         | <b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b><br>Explanation: <i>Prepaid Expenses</i>                           | <b>1,233,699</b>  |