

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

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/22/2015

President of the Board - Original Signature Required

6/22/2015

Date

Secretary of the Board - Original Signature Required

6/22/2015

Date

Chief School Administrator - Original Signature Required

6/22/2015

Date

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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> |
|--|-----------------------|
| Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | |
| 1 Estimated Beginning Fund Balance - Committed | 316,347 |
| 2 Estimated Beginning Fund Balance - Assigned | 311,427 |
| 3 Estimated Beginning Fund Balance - Unassigned | 2,833,797 |
| 4 | 0 |
| 5 | 0 |
| 6 | 0 |
| Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | 3,461,571 |
| Estimated Revenues And Other Financing Sources | |
| 6000 Revenue from Local Sources | 17,504,575 |
| 7000 Revenue from State Sources | 16,296,888 |
| 8000 Revenue from Federal Sources | 646,366 |
| 9000 Other Financing Sources | 0 |
| Total Estimated Revenues And Other Financing Sources | 34,447,829 |
| Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation | 37,909,400 |

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|-----------------------------------|---|-------------------|
| REVENUE FROM LOCAL SOURCES | | |
| 6111 | Current Real Estate Taxes | 12,893,341 |
| 6112 | Interim Real Estate Taxes | 33,098 |
| 6113 | Public Utility Realty Tax | 21,225 |
| 6114 | Payments in Lieu of Current Taxes - State / Local Reimbursement | 29,292 |
| 6115 | Payments in Lieu of Current Taxes - Federal Reimbursement | 0 |
| 6120 | Per Capita Taxes, Section 679 | 42,104 |
| 6130 | Taxpayer Relief Taxes - Proportional Assessments | 0 |
| 6140 | Current Act 511 Taxes - Flat Rate Assessments | 69,704 |
| 6150 | Current Act 511 Taxes - Proportional Assessments | 2,958,463 |
| 6160 | Non-Real Estate Taxes - First Class Districts Only | 0 |
| 6400 | Delinquencies on Taxes Levied / Assessed by LEA | 971,769 |
| 6500 | Earnings on Investments | 2,598 |
| 6700 | Revenues from District Activities | 0 |
| 6800 | Revenue from Intermediary Sources / Pass-Through Funds | 450,396 |
| 6910 | Rentals | 13,850 |
| 6920 | Contributions/Donations/Grants From Private Sources | 0 |
| 6940 | Tuition from Patrons | 0 |
| 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 | 18,735 |
| | REVENUE FROM LOCAL SOURCES | 17,504,575 |

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|-----------------------------------|---|-------------------|
| REVENUE FROM STATE SOURCES | | |
| 7110 | Basic Education Funding (Gross) | 9,794,578 |
| 7160 | Tuition for Orphans and Children Placed in Private Homes | 14,494 |
| 7170 | School Improvement Grants | 0 |
| 7180 | Staff and Program Development | 0 |
| 7220 | Vocational Education | 0 |
| 7240 | Driver Education - Student | 0 |
| 7250 | Migratory Children | 0 |
| 7260 | Workforce Investment Act | 0 |
| 7271 | Special Education Funding for School Aged Pupils | 1,733,882 |
| 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) | 1,000,216 |
| 7320 | Rental and Sinking Fund Payments / Building Reimbursement Subsidy | 0 |
| 7330 | Health Services (Medical, Dental, Nurse, Act 25) | 51,591 |
| 7340 | State Property Tax Reduction Allocation | 942,694 |
| 7350 | Sewage Treatment Operations / Environmental Subsidies | 0 |
| 7360 | Safe Schools | 0 |
| 7400 | Vocational Training of the Unemployed | 0 |
| 7501 | PA Accountability Grants | 0 |
| 7505 | Ready to Learn Block Grant | 0 |
| 7509 | Supplemental Equipment Grants | 0 |
| 7598 | Revenue for the Support of Public Schools | 0 |
| 7599 | Other State Revenue Not Listed in the 7500 Series | 0 |
| 7810 | State Share of Social Security and Medicare Taxes | 635,657 |
| 7820 | State Share of Retirement Contributions | 2,123,776 |
| 7900 | Revenue for Technology | 0 |
| | REVENUE FROM STATE SOURCES | 16,296,888 |

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|-------------------------------------|--|----------------|
| REVENUE FROM FEDERAL SOURCES | | |
| 8110 | Payments for Federally Impacted Areas - P.L. 81-874 | 0 |
| 8190 | Other Unrestricted Grants-in-Aid Direct from Federal Government | 0 |
| 8200 | Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth | 0 |
| 8310 | Payments for Federally Impacted Areas - P.L. 81-815 | 0 |
| 8320 | Energy Conservation Grants - TA and ECM | 0 |
| 8390 | Other Restricted Grants-in-Aid Directly from Federal Government | 0 |
| 8511 | Grants for IDEA and NCLB Programs not Specified in 8510 series | 0 |
| 8512 | IDEA, Part B | 0 |
| 8513 | IDEA, Section 619 | 0 |
| 8514 | NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged | 506,112 |
| 8515 | NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals | 140,254 |
| 8516 | NCLB, Title III - Language Instr. for LEP and Immgrant Students | 0 |
| 8517 | NCLB, Title IV - 21st Century Schools | 0 |
| 8518 | NCLB, Title V - Promoting Informed Parental Choice And Innovative Programs | 0 |
| 8519 | NCLB, Title VI - Flexibility and Accountability | 0 |
| 8521 | Vocational Education - Operating Expenditures | 0 |
| 8540 | Nutrition Education and Training | 0 |
| 8560 | Federal Block Grants | 0 |
| 8580 | Child Care and Development Block Grants | 0 |
| 8610 | Homeless Assistance Act | 0 |
| 8620 | Adult Basic Education | 0 |
| 8640 | Headstart | 0 |
| 8660 | Workforce Investment Act | 0 |
| 8690 | Other Restricted Federal Grants-in-Aid Through the Commonwealth | 0 |
| 8731 | ARRA - Build America Bonds | 0 |
| 8732 | ARRA-Qualified School Construction Bonds (QSCB) | 0 |
| 8733 | ARRA-Qualified Zone Academy Bonds (QZAB) | 0 |
| 8810 | School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS) | 0 |
| 8820 | Medical Assistance Reimbursement For Administrative Claiming (Quarterly) | 0 |
| 8830 | Medical Assistance Reimbursements (ACCESS) - Early Intervention | 0 |
| | REVENUE FROM FEDERAL SOURCES | 646,366 |

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|---|---|-------------------|
| OTHER FINANCING SOURCES | | |
| 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 |
| | OTHER FINANCING SOURCES | 0 |
| TOTAL ESTIMATED REVENUES AND OTHER SOURCES | | 34,447,829 |

Act 1 Index (current): 2.6%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$12,895,306

Amount of Tax Relief for Homestead Exclusions +

\$942,694

Total Approx. Tax Revenue:

\$13,838,000

Approx. Tax Levy for Tax Rate Calculation:

\$14,920,541

Fayette

Westmoreland

Total

2014-15 Data

a. Assessed Value

\$160,500,520

\$155,897,900

\$316,398,420

b. Real Estate Mills

18.5800

76.3600

I. 2015-16 Data

c. 2013 STEB Market Value

\$185,362,417

\$743,759,809

\$929,122,226

d. Assessed Value

\$161,175,640

\$156,405,300

\$317,580,940

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2014-15 Calculations

f. 2014-15 Tax Levy

\$2,982,100

\$11,904,364

\$14,886,464

(a * b)

2015-16 Calculations

II. g. Percent of Total Market Value

19.95027%

80.04973%

100.00000%

h. Rebalanced 2014-15 Tax Levy

\$2,969,890

\$11,916,574

\$14,886,464

(f Total * g)

i. Base Mills Subject to Index

18.5800

76.4383

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

93.36000%

91.98000%

92.25531%

k. Tax Levy Needed

\$2,976,688

\$11,943,853

\$14,920,541

(Approx. Tax Levy * g)

III. I. 2015-16 Real Estate Tax Rate

18.4600

76.3600

(k / d * 1000)

m. Tax Levy Generated by Mills

\$2,975,302

\$11,943,109

\$14,918,411

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

(m - Amount of Tax Relief for Homestead Exclusions)

\$13,975,717

o. Net Tax Revenue Generated By Mills

(n * Est. Pct. Collection)

\$12,893,341

Act 1 Index (current): 2.6%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$12,895,306

Amount of Tax Relief for Homestead Exclusions +

\$942,694

Total Approx. Tax Revenue:

\$13,838,000

Approx. Tax Levy for Tax Rate Calculation:

\$14,920,541

Fayette

Westmoreland

Total

Index Maximums

p. Maximum Mills Based On Index

19.0630

78.4256

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

0.0000

if (l > p), (l - p)

0.0000

r. Maximum Tax Levy Based On Index

\$3,072,491

\$12,266,179

\$15,338,670

(p / 1000) * d

IV.

s. Millage Rate within Index?

Yes

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

if (m > r), (m - r)

\$0

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$8,993

\$2,174

Number of Homestead/Farmstead Properties

1,655

4,040

5,695

V. Median Assessed Value of Homestead Properties

\$18,854

Act 1 Index (current): 2.6%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions +

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

Section 672.1 Method Choice:

(a)(1)

2

\$12,895,306

\$942,694

\$13,838,000

\$14,920,541

Fayette

Westmoreland

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$942,694

Lowering RE Tax Rate

\$0

\$942,694

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$942,694

CODE

6111 Current Real Estate Taxes

| <u>County Name</u> | <u>Taxable Assessed Value</u> | <u>Real Estate Mills</u> | <u>Tax Levy Generated by Mills</u> | <u>Amount of Tax Relief for Homestead Exclusions</u> | <u>Tax Levy Minus Homestead Exclusions</u> | <u>Percent Collected</u> | <u>Net Tax Revenue Generated By Mills</u> |
|--------------------|-------------------------------|--------------------------|------------------------------------|--|--|--------------------------|---|
| Fayette | 161,175,640 | 18.4600 | 2,975,302 | | | 93.36000% | |
| Westmoreland | 156,405,300 | 76.3600 | 11,943,109 | | | 91.98000% | |
| | 0 | | 0 | | | 0.00000% | |
| | 0 | | 0 | | | 0.00000% | |
| Totals: | 317,580,940 | | 14,918,411 | - 942,694 | = 13,975,717 | 92.25531% | = 12,893,341 |

| | <u>Rate</u> | <u>Estimated Revenue</u> |
|---|-------------|--------------------------|
| 6120 <u>Per Capita Taxes, Section 679</u> | 5.00 | 42,104 |

6140 Current Act 511 Taxes - Flat Rate Assessments

| | <u>Rate</u> | <u>Add'l Rate (if appl.)</u> | <u>Tax Levy</u> | <u>Estimated Revenue</u> |
|--|-------------|------------------------------|-----------------|--------------------------|
| 6141 Per Capita Taxes, Act 511 | \$5.00 | \$0.00 | 42,104 | 42,104 |
| 6142 Occupation Taxes - Flat Rate | \$0.00 | \$0.00 | 0 | 0 |
| 6143 Local Services / Occupational Privilege Taxes | \$5.00 | \$0.00 | 27,600 | 27,600 |
| 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 | | | 69,704 | 69,704 |

6150 Current Act 511 Taxes - Proportional Assessments

| | <u>Rate</u> | <u>Add'l Rate (if appl.)</u> | <u>Tax Levy</u> | <u>Estimated Revenue</u> |
|---|-------------|------------------------------|------------------|--------------------------|
| 6151 Earned Income Taxes, Act 511 | 0.50% | 0.00% | 1,980,000 | 1,980,000 |
| 6152 Occupation Taxes - Proportional Rate | 0 | 0 | 0 | 0 |
| 6153 Real Estate Transfer Taxes | 0.50% | 0.00% | 247,870 | 247,870 |
| 6154 Amusement Taxes | 0.00% | 0.00% | 0 | 0 |
| 6155 Business Privilege Taxes - Proportional Rate | 1 | 0 | 243,000 | 243,000 |
| 6156 Mechanical Device Taxes - Percentage | 0.00% | 0.00% | 0 | 0 |
| 6157 Mercantile Taxes | 0.5 | 0 | 487,593 | 487,593 |
| 6159 Other Proportional Assessments | 0 | 0 | 0 | 0 |
| Total Current Act 511 Taxes - Proportional Assessments | | | 2,958,463 | 2,958,463 |

Total Act 511, Current Taxes

| | | | | | |
|-------------------|------|--------------|---|-------|-------------|
| Act 511 Tax Limit | ---> | 929,122,226 | X | 12 | 11,149,467 |
| | | Market Value | | Mills | (511 Limit) |

| <u>ITEM</u> | | <u>AMOUNTS</u> | |
|-------------|--|-------------------|-------------------|
| 1000 | Instruction | | |
| 1100 | Regular Programs - Elementary/Secondary | 16,799,994 | |
| 1200 | Special Programs - Elementary/Secondary | 4,844,191 | |
| 1300 | Vocational Education | 1,014,859 | |
| 1400 | Other Instructional Programs - Elementary/Secondary | 53,074 | |
| 1500 | Nonpublic School Programs | 18,301 | |
| 1600 | Adult Education Programs | 0 | |
| 1700 | Higher Education Programs | 0 | |
| 1800 | Pre-Kindergarten | 0 | |
| | Total 1000 Instruction | 22,730,419 | |
| 2000 | Support Services | | |
| 2100 | Support Services - Pupil Personnel | 1,381,009 | |
| 2200 | Support Services - Instructional Staff | 518,786 | |
| 2300 | Support Services - Administration | 3,232,097 | |
| 2400 | Support Services - Pupil Health | 449,150 | |
| 2500 | Support Services - Business | 456,921 | |
| 2600 | Operation & Maintenance of Plant Services | 3,212,682 | |
| 2700 | Student Transportation Services | 2,363,528 | |
| 2800 | Support Services - Central | 0 | |
| 2900 | Other Support Services | 25,136 | |
| | Total 2000 Support Services | 11,639,309 | |
| 3000 | Operation of Non-instructional Services | | |
| 3100 | Food Services | 0 | |
| 3200 | Student Activities | 1,037,850 | |
| 3300 | Community Services | 5,062 | |
| 3400 | Scholarships and Awards | 0 | |
| | Total 3000 Operation of Non-instructional Services | 1,042,912 | |
| 4000 | Facilities Acquisition, Construction and Improvement Services | | |
| 4000 | Facilities Acquisition, Construction and Improvement Services | 80,000 | |
| | Total 4000 Facilities Acquisition, Construction and Improvement | 80,000 | |
| | Total Estimated Expenditures | | 35,492,640 |
| 5000 | Other Expenditures and Financing Uses | | |
| 5100 | Debt Service | 2,004,358 | |
| 5200 | Interfund Transfers - Out | 0 | |
| 5300 | Transfers Involving Component Units | 0 | |
| 5500 | Special and Extraordinary Items | 0 | |
| 5900 | Budgetary Reserve | 150,000 | |
| | Total Other Financing Uses | | 2,154,358 |
| | Total Estimated Expenditures and Other Financing Uses | | 37,646,998 |
| | Appropriation of Prior Year Fund Balance | | 0 |
| | Total Appropriations | | 37,646,998 |
| | Ending Committed, Assigned and Unassigned Fund Balance | | 262,402 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|---|----------------|
| 1000 | INSTRUCTION | |
| 1100 | Regular Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 9,760,340 |
| 200 | Personnel Services-Employee Benefits | 5,143,616 |
| 300 | Purchased Professional & Technical Services | 21,479 |
| 400 | Purchased Property Services | 79,768 |
| 500 | Other Purchased Services | 699,744 |
| 600 | Supplies | 1,023,928 |
| 700 | Property | 69,859 |
| 800 | Other Objects | 1,260 |
| | Total Regular Programs - Elementary/Secondary | 16,799,994 |
| 1200 | Special Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 1,229,586 |
| 200 | Personnel Services-Employee Benefits | 843,453 |
| 300 | Purchased Professional & Technical Services | 2,128,217 |
| 400 | Purchased Property Services | 500 |
| 500 | Other Purchased Services | 538,531 |
| 600 | Supplies | 86,793 |
| 700 | Property | 13,465 |
| 800 | Other Objects | 3,646 |
| | Total Special Programs - Elementary/Secondary | 4,844,191 |
| 1300 | Vocational Education | |
| 100 | Personnel Services-Salaries | 339,474 |
| 200 | Personnel Services-Employee Benefits | 205,499 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 725 |
| 500 | Other Purchased Services | 453,879 |
| 600 | Supplies | 15,282 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Vocational Education | 1,014,859 |
| 1400 | Other Instructional Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 15,000 |
| 200 | Personnel Services-Employee Benefits | 3,874 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 34,200 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Other Instructional Programs - Elementary/Secondary | 53,074 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|--------------------------|---|-------------------|
| 1500 | Nonpublic School Programs | |
| 100 | Personnel Services-Salaries | 0 |
| 200 | Personnel Services-Employee Benefits | 0 |
| 300 | Purchased Professional & Technical Services | 18,301 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 0 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Nonpublic School Programs | 18,301 |
| 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 |
| Total Instruction | | 22,730,419 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|--|----------------|
| 2000 | SUPPORT SERVICES | |
| 2100 | Support Services - Pupil Personnel | |
| 100 | Personnel Services-Salaries | 785,188 |
| 200 | Personnel Services-Employee Benefits | 483,810 |
| 300 | Purchased Professional & Technical Services | 10,323 |
| 400 | Purchased Property Services | 900 |
| 500 | Other Purchased Services | 27,520 |
| 600 | Supplies | 72,518 |
| 700 | Property | 0 |
| 800 | Other Objects | 750 |
| | Total Support Services - Pupil Personnel | 1,381,009 |
| 2200 | Support Services - Instructional Staff | |
| 100 | Personnel Services-Salaries | 309,543 |
| 200 | Personnel Services-Employee Benefits | 151,085 |
| 300 | Purchased Professional & Technical Services | 1,110 |
| 400 | Purchased Property Services | 550 |
| 500 | Other Purchased Services | 4,620 |
| 600 | Supplies | 51,403 |
| 700 | Property | 0 |
| 800 | Other Objects | 475 |
| | Total Support Services - Instructional Staff | 518,786 |
| 2300 | Support Services - Administration | |
| 100 | Personnel Services-Salaries | 1,405,363 |
| 200 | Personnel Services-Employee Benefits | 806,549 |
| 300 | Purchased Professional & Technical Services | 131,655 |
| 400 | Purchased Property Services | 88,804 |
| 500 | Other Purchased Services | 261,877 |
| 600 | Supplies | 167,788 |
| 700 | Property | 342,000 |
| 800 | Other Objects | 28,061 |
| | Total Support Services - Administration | 3,232,097 |
| 2400 | Support Services - Pupil Health | |
| 100 | Personnel Services-Salaries | 246,456 |
| 200 | Personnel Services-Employee Benefits | 183,818 |
| 300 | Purchased Professional & Technical Services | 9,000 |
| 400 | Purchased Property Services | 668 |
| 500 | Other Purchased Services | 1,066 |
| 600 | Supplies | 8,142 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Support Services - Pupil Health | 449,150 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|---|----------------|
| 2500 | Support Services - Business | |
| 100 | Personnel Services-Salaries | 224,559 |
| 200 | Personnel Services-Employee Benefits | 133,133 |
| 300 | Purchased Professional & Technical Services | 4,500 |
| 400 | Purchased Property Services | 78,298 |
| 500 | Other Purchased Services | 7,550 |
| 600 | Supplies | 6,637 |
| 700 | Property | 0 |
| 800 | Other Objects | 2,244 |
| | Total Support Services - Business | 456,921 |
| 2600 | Operation & Maintenance of Plant Services | |
| 100 | Personnel Services-Salaries | 913,955 |
| 200 | Personnel Services-Employee Benefits | 797,521 |
| 300 | Purchased Professional & Technical Services | 20,000 |
| 400 | Purchased Property Services | 483,494 |
| 500 | Other Purchased Services | 112,742 |
| 600 | Supplies | 636,462 |
| 700 | Property | 248,288 |
| 800 | Other Objects | 220 |
| | Total Operation & Maintenance of Plant Services | 3,212,682 |
| 2700 | Student Transportation Services | |
| 100 | Personnel Services-Salaries | 809,069 |
| 200 | Personnel Services-Employee Benefits | 679,214 |
| 300 | Purchased Professional & Technical Services | 2,325 |
| 400 | Purchased Property Services | 22,100 |
| 500 | Other Purchased Services | 149,322 |
| 600 | Supplies | 443,502 |
| 700 | Property | 256,536 |
| 800 | Other Objects | 1,460 |
| | Total Student Transportation Services | 2,363,528 |
| 2800 | Support Services - Central | |
| 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 Support Services - Central | 0 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> | |
|------------------------|---|----------------|-------------------|
| 2900 | Other Support Services | | |
| 100 | Personnel Services-Salaries | 0 | |
| 200 | Personnel Services-Employee Benefits | 0 | |
| 300 | Purchased Professional & Technical Services | 0 | |
| 400 | Purchased Property Services | 0 | |
| 500 | Other Purchased Services | 25,136 | |
| 600 | Supplies | 0 | |
| 700 | Property | 0 | |
| 800 | Other Objects | 0 | |
| | Total Other Support Services | 25,136 | |
| | Total Support Services | | 11,639,309 |
| 3000 | OPERATION OF NON-INSTRUCTIONAL SERVICES | | |
| 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 | 552,288 | |
| 200 | Personnel Services-Employee Benefits | 225,736 | |
| 300 | Purchased Professional & Technical Services | 52,875 | |
| 400 | Purchased Property Services | 29,309 | |
| 500 | Other Purchased Services | 41,900 | |
| 600 | Supplies | 114,945 | |
| 700 | Property | 1,932 | |
| 800 | Other Objects | 18,865 | |
| | Total Student Activities | 1,037,850 | |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|--|------------------|
| 3300 | Community Services | |
| 100 | Personnel Services-Salaries | 3,562 |
| 200 | Personnel Services-Employee Benefits | 512 |
| 300 | Purchased Professional & Technical Services | 250 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 0 |
| 600 | Supplies | 738 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Community Services | 5,062 |
| 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 |
| | Total Operation of Non-instructional Services | 1,042,912 |
| 4000 | FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT | |
| 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 | 80,000 |
| 500 | Other Purchased Services | 0 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| | Total Facilities Acquisition, Construction and Improvement Services | 80,000 |
| 5000 | OTHER EXPENDITURES AND FINANCING USES | |
| 5100 | Debt Service | |
| 800 | Other Objects | 839,358 |
| 900 | Other Uses of Funds | 1,165,000 |
| | Total Debt Service | 2,004,358 |
| 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 | 150,000 |
| | Total Budgetary Reserve | 150,000 |
| | Total Other Expenditures and Financing Uses | 2,154,358 |
| TOTAL EXPENDITURES | | 37,646,998 |

| | <u>06/30/2015 Estimate</u> | <u>06/30/2016 Projection</u> |
|---|--------------------------------|--------------------------------|
| <u>CASH AND SHORT-TERM INVESTMENTS</u> | | |
| General Fund | 4,000,000 | 2,000,000 |
| Special Revenue Fund | | |
| Athletic/School-Sponsored Extra Curricular Activities | 0 | 0 |
| Other Comptroller-Approved Special Revenue Fund | 0 | 0 |
| Capital Projects Fund | | |
| Capital Reserve Fund - §690 | 0 | 0 |
| Capital Reserve Fund - §1431 | 0 | 0 |
| Capital Projects Fund – Other | 0 | 0 |
| Debt Service Fund | 0 | 0 |
| Enterprise Fund (Food Service, Child Care) | 0 | 0 |
| Internal Service Fund | 0 | 0 |
| Fiduciary Trust Fund (Investment, Pension) | 388,995 | 388,995 |
| Agency Fund | 0 | 0 |
| Total Cash and Short-Term Investments | <u>4,388,995</u> | <u>2,388,995</u> |
| <u>LONG-TERM INVESTMENTS</u> | | |
| 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 |
| Total Long-Term Investments | <u>0</u> | <u>0</u> |
| TOTAL CASH AND INVESTMENTS | <u><u>4,388,995</u></u> | <u><u>2,388,995</u></u> |

| | <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 | 35,552 | 26,664 |
| Bonds Payable | 45,963,892 | 44,798,892 |
| Lease-Purchase Obligations | 0 | 0 |
| Accumulated Compensated Absences | 96,716 | 96,716 |
| Authority Lease Obligations | 0 | 0 |
| TOTAL LONG-TERM INDEBTEDNESS | 46,096,160 | 44,922,272 |
| <u>SHORT-TERM PAYABLES</u> | | |
| General Fund | 0 | 0 |
| Other Funds | 0 | 0 |
| TOTAL SHORT-TERM PAYABLES | 0 | 0 |
| TOTAL INDEBTEDNESS | <u>46,096,160</u> | <u>44,922,272</u> |

| Account | Description | Amounts |
|---------|--|----------------|
| 0830 | Estimated Ending Committed Fund Balance <i>Explanation: The committed fund balance is for prepaid insurance payments and inventory.</i> | 316,347 |
| 0840 | Estimated Ending Assigned Fund Balance <i>Explanation: The assigned fund balance is for Other Post Employment Benefits.</i> | 311,427 |
| 0850 | Estimated Ending Unassigned Fund Balance <i>Explanation: The unassigned fund balance is the savings account of the school district.</i> | (365,372) |
| | Total Ending Fund Balance - Committed, Assigned, and Unassigned | 262,402 |
| 5900 | Budgetary Reserve <i>Explanation: The budgetary reserve is for those items not budgeted and contingent.</i> | 150,000 |
| | Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve | 412,402 |
| | Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation | 0 |