

**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: 6/24/2015

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

ELIZABETH HOLLEY

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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 | 4,239,588 |
| 2 Estimated Beginning Fund Balance - Assigned | 0 |
| 3 Estimated Beginning Fund Balance - Unassigned | 2,979,842 |
| 4 | 0 |
| 5 | 0 |
| 6 | 0 |
| Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | 7,219,430 |
| Estimated Revenues And Other Financing Sources | |
| 6000 Revenue from Local Sources | 26,371,920 |
| 7000 Revenue from State Sources | 11,599,316 |
| 8000 Revenue from Federal Sources | 326,871 |
| 9000 Other Financing Sources | 0 |
| Total Estimated Revenues And Other Financing Sources | 38,298,107 |
| Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation | 45,517,537 |

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

AUN: 115212503 East Pennsboro Area SD

Printed 6/15/2015 8:33:32 AM v2.1

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-1

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|-----------------------------------|---|-------------------|
| REVENUE FROM LOCAL SOURCES | | |
| 6111 | Current Real Estate Taxes | 19,473,578 |
| 6112 | Interim Real Estate Taxes | 0 |
| 6113 | Public Utility Realty Tax | 30,000 |
| 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 | 70,000 |
| 6150 | Current Act 511 Taxes - Proportional Assessments | 5,568,592 |
| 6160 | Non-Real Estate Taxes - First Class Districts Only | 0 |
| 6400 | Delinquencies on Taxes Levied / Assessed by LEA | 475,000 |
| 6500 | Earnings on Investments | 30,000 |
| 6700 | Revenues from District Activities | 80,000 |
| 6800 | Revenue from Intermediary Sources / Pass-Through Funds | 464,750 |
| 6910 | Rentals | 25,000 |
| 6920 | Contributions/Donations/Grants From Private Sources | 20,000 |
| 6940 | Tuition from Patrons | 60,000 |
| 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 | 75,000 |
| | REVENUE FROM LOCAL SOURCES | 26,371,920 |

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|-----------------------------------|---|-------------------|
| REVENUE FROM STATE SOURCES | | |
| 7110 | Basic Education Funding (Gross) | 6,011,989 |
| 7160 | Tuition for Orphans and Children Placed in Private Homes | 10,017 |
| 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 | 1,271,719 |
| 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) | 557,700 |
| 7320 | Rental and Sinking Fund Payments / Building Reimbursement Subsidy | 400,000 |
| 7330 | Health Services (Medical, Dental, Nurse, Act 25) | 58,000 |
| 7340 | State Property Tax Reduction Allocation | 668,091 |
| 7350 | Sewage Treatment Operations / Environmental Subsidies | 0 |
| 7360 | Safe Schools | 0 |
| 7400 | Vocational Training of the Unemployed | 0 |
| 7501 | PA Accountability Grants | 113,503 |
| 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 | 572,961 |
| 7820 | State Share of Retirement Contributions | 1,935,336 |
| 7900 | Revenue for Technology | 0 |
| | REVENUE FROM STATE SOURCES | 11,599,316 |

| <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 | 270,584 |
| 8514 | NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged | 0 |
| 8515 | NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals | 56,287 |
| 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 | 326,871 |

| <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 | | 38,298,107 |

Act 1 Index (current): 2.3%

| | |
|--|-------------------------|
| Calculation Method: | Rate |
| | |
| Approx. Tax Revenue from RE Taxes: | \$19,473,578 |
| Amount of Tax Relief for Homestead Exclusions + | <u>\$668,091</u> |
| Total Approx. Tax Revenue: | \$20,141,669 |
| Approx. Tax Levy for Tax Rate Calculation: | \$20,743,945 |
| | Cumberland |

Total

| | | |
|--|-----------------|-----------------|
| 2014-15 Data | | |
| a. Assessed Value | \$1,774,465,000 | \$1,774,465,000 |
| b. Real Estate Mills | 11.2378 | |
| I. 2015-16 Data | | |
| c. 2013 STEB Market Value | \$1,417,629,657 | \$1,417,629,657 |
| d. Assessed Value | \$1,792,149,000 | \$1,792,149,000 |
| e. Assessed Value of New Constr/ Renov | \$0 | \$0 |
| 2014-15 Calculations | | |
| f. 2014-15 Tax Levy (a * b) | \$19,941,083 | \$19,941,083 |
| 2015-16 Calculations | | |
| II. g. Percent of Total Market Value | 100.00000% | 100.00000% |
| h. Rebalanced 2014-15 Tax Levy (f Total * g) | \$19,941,083 | \$19,941,083 |
| i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment | 11.2378 | |
| Calculation of Tax Rates and Levies Generated | | |
| j. Weighted Avg. Collection Percentage | 97.00000% | 97.00000% |
| k. Tax Levy Needed (Approx. Tax Levy * g) | \$20,743,945 | \$20,743,945 |
| III. I. 2015-16 Real Estate Tax Rate | 11.5749 | |
| (k / d * 1000) | | |
| m. Tax Levy Generated by Mills (l / 1000 * d) | \$20,743,945 | \$20,743,945 |
| n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions) | | \$20,075,854 |
| o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection) | | \$19,473,578 |

Act 1 Index (current): 2.3%

| | |
|---|------------------|
| Calculation Method: | Rate |
| Approx. Tax Revenue from RE Taxes: | \$19,473,578 |
| Amount of Tax Relief for Homestead Exclusions + | <u>\$668,091</u> |
| Total Approx. Tax Revenue: | \$20,141,669 |
| Approx. Tax Levy for Tax Rate Calculation: | \$20,743,945 |
| | Cumberland |

Total

| | | |
|---|--------------|--------------|
| Index Maximums | | |
| p. Maximum Mills Based On Index (i * (1 + Index)) | 11.4962 | |
| q. Mills In Excess of Index if (l > p), (l - p) | 0.0787 | 0.0787 |
| r. Maximum Tax Levy Based On Index (p / 1000) * d | \$20,602,903 | \$20,602,903 |
| IV. s. Millage Rate within Index? (If l > p Then No) | No | |
| t. Tax Levy In Excess of Index if (m > r), (m - r) | \$141,042 | \$141,042 |
| u. Tax Revenue In Excess of Index (t * Est. Pct. Collection) | \$136,811 | \$136,811 |

| | | |
|---|----------|-----------|
| Information Related to Property Tax Relief | | |
| Assessed Value Exclusion per Homestead | \$10,967 | |
| Number of Homestead/Farmstead Properties | 5,262 | 5,262 |
| V. Median Assessed Value of Homestead Properties | | \$171,300 |

Act 1 Index (current): 2.3%

| | |
|---|------------------|
| Calculation Method: | Rate |
| Approx. Tax Revenue from RE Taxes: | \$19,473,578 |
| Amount of Tax Relief for Homestead Exclusions + | <u>\$668,091</u> |
| Total Approx. Tax Revenue: | \$20,141,669 |
| Approx. Tax Levy for Tax Rate Calculation: | \$20,743,945 |
| | Cumberland |

Total

| | | | | |
|---|-----------|----------------------|-----|------------------|
| State Property Tax Reduction Allocation used for: Homestead Exclusions | \$668,091 | Lowering RE Tax Rate | \$0 | \$668,091 |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions | \$0 | | | \$0 |
| Amount of Tax Relief from State/Local Sources | | | | <u>\$668,091</u> |

CODE

6111 Current Real Estate Taxes

| County Name | Taxable Assessed Value | Real Estate Mills | Tax Levy Generated by Mills | Amount of Tax Relief for Homestead Exclusions | Tax Levy Minus Homestead Exclusions | Percent Collected | Net Tax Revenue Generated By Mills |
|-------------|------------------------|-------------------|-----------------------------|---|-------------------------------------|-------------------|------------------------------------|
| Cumberland | 1,792,149,000 | 11.5749 | 20,743,945 | | | 97.00000% | |
| | 0 | | 0 | | | 0.00000% | |
| | 0 | | 0 | | | 0.00000% | |
| | 0 | | 0 | | | 0.00000% | |
| Totals: | 1,792,149,000 | | 20,743,945 | - 668,091 | = 20,075,854 | X 97.00000% | = 19,473,578 |

| | Rate | Estimated Revenue |
|---|------|-------------------|
| 6120 <u>Per Capita Taxes, Section 679</u> | 0.00 | 0 |

6140 Current Act 511 Taxes - Flat Rate Assessments

| | Rate | Add'l Rate (if appl.) | Tax Levy | Estimated Revenue |
|---|--------|-----------------------|---------------|-------------------|
| 6141 Per Capita Taxes, Act 511 | \$0.00 | \$0.00 | 0 | 0 |
| 6142 Occupation Taxes - Flat Rate | \$0.00 | \$0.00 | 0 | 0 |
| 6143 Local Services / Occupational Privilege Taxes | \$5.00 | \$0.00 | 70,000 | 70,000 |
| 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 | | | <u>70,000</u> | <u>70,000</u> |

6150 Current Act 511 Taxes - Proportional Assessments

| | Rate | Add'l Rate (if appl.) | Tax Levy | Estimated Revenue |
|--|-------|-----------------------|------------------|-------------------|
| 6151 Earned Income Taxes, Act 511 | 1.10% | 0.00% | 5,305,659 | 5,305,659 |
| 6152 Occupation Taxes - Proportional Rate | 0 | 0 | 0 | 0 |
| 6153 Real Estate Transfer Taxes | 0.50% | 0.00% | 262,933 | 262,933 |
| 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 | | | <u>5,568,592</u> | <u>5,568,592</u> |

Total Act 511, Current Taxes

| | | | | | |
|-------------------|-----|---------------|---|-------|-------------|
| Act 511 Tax Limit | --- | 1,417,629,657 | X | 12 | 17,011,556 |
| | | Market Value | | Mills | (511 Limit) |

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2015-2016 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

| | | |
|--|---------------------------|------------------|
| SCHOOL DISTRICT NAME East Pennsboro Area SD | COUNTY NAME Cumberland | AUN 115212503 |
|--|---------------------------|------------------|

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

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

Did you raise property taxes in SY 2015-2016 (compared to 2014-2015)? Yes
 No

If yes, see information below, taken from the 2015-2016 General Fund Budget.

| | |
|--|-----------------|
| Total Budgeted Expenditures | \$38,404,616.00 |
| Ending Unassigned Fund Balance | \$2,623,333.00 |
| Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures | 6.9% |

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

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

| | |
|-----------------------------|------|
| SIGNATURE OF SUPERINTENDENT | DATE |
|-----------------------------|------|

DUE DATE: AUGUST 15, 2015

RETURN TO: PENNSYLVANIA DEPARTMENT OF EDUCATION
BUREAU OF BUDGET AND FISCAL MANAGEMENT
DIVISION OF SUBSIDY DATA AND ADMINISTRATION
333 MARKET STREET
HARRISBURG, PA 17126-0333

| <u>ITEM</u> | | <u>AMOUNTS</u> | |
|-------------|--|-------------------|-------------------|
| 1000 | Instruction | | |
| 1100 | Regular Programs - Elementary/Secondary | 17,717,772 | |
| 1200 | Special Programs - Elementary/Secondary | 5,537,888 | |
| 1300 | Vocational Education | 400,639 | |
| 1400 | Other Instructional Programs - Elementary/Secondary | 104,621 | |
| 1500 | Nonpublic School Programs | 0 | |
| 1600 | Adult Education Programs | 0 | |
| 1700 | Higher Education Programs | 212,500 | |
| 1800 | Pre-Kindergarten | 0 | |
| | Total 1000 Instruction | 23,973,420 | |
| 2000 | Support Services | | |
| 2100 | Support Services - Pupil Personnel | 1,035,144 | |
| 2200 | Support Services - Instructional Staff | 799,822 | |
| 2300 | Support Services - Administration | 2,435,721 | |
| 2400 | Support Services - Pupil Health | 434,580 | |
| 2500 | Support Services - Business | 648,551 | |
| 2600 | Operation & Maintenance of Plant Services | 2,478,742 | |
| 2700 | Student Transportation Services | 1,529,692 | |
| 2800 | Support Services - Central | 505,518 | |
| 2900 | Other Support Services | 31,350 | |
| | Total 2000 Support Services | 9,899,120 | |
| 3000 | Operation of Non-instructional Services | | |
| 3100 | Food Services | 0 | |
| 3200 | Student Activities | 791,670 | |
| 3300 | Community Services | 12,000 | |
| 3400 | Scholarships and Awards | 0 | |
| | Total 3000 Operation of Non-instructional Services | 803,670 | |
| 4000 | Facilities Acquisition, Construction and Improvement Services | | |
| 4000 | Facilities Acquisition, Construction and Improvement Services | 300,000 | |
| | Total 4000 Facilities Acquisition, Construction and Improvement | 300,000 | |
| | Total Estimated Expenditures | | 34,976,210 |
| 5000 | Other Expenditures and Financing Uses | | |
| 5100 | Debt Service | 3,403,406 | |
| 5200 | Interfund Transfers - Out | 25,000 | |
| 5300 | Transfers Involving Component Units | 0 | |
| 5500 | Special and Extraordinary Items | 0 | |
| 5900 | Budgetary Reserve | 0 | |
| | Total Other Financing Uses | | 3,428,406 |
| | Total Estimated Expenditures and Other Financing Uses | | 38,404,616 |
| | Appropriation of Prior Year Fund Balance | | 0 |
| | Total Appropriations | | 38,404,616 |
| | Ending Committed, Assigned and Unassigned Fund Balance | | 7,112,921 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|-------------------------|---|----------------|
| 1000 INSTRUCTION | | |
| 1100 | Regular Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 9,465,456 |
| 200 | Personnel Services-Employee Benefits | 5,795,692 |
| 300 | Purchased Professional & Technical Services | 271,772 |
| 400 | Purchased Property Services | 20,243 |
| 500 | Other Purchased Services | 932,662 |
| 600 | Supplies | 511,953 |
| 700 | Property | 697,607 |
| 800 | Other Objects | 22,387 |
| | Total Regular Programs - Elementary/Secondary | 17,717,772 |
| 1200 | Special Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 2,167,598 |
| 200 | Personnel Services-Employee Benefits | 1,244,955 |
| 300 | Purchased Professional & Technical Services | 2,087,958 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 17,080 |
| 600 | Supplies | 20,003 |
| 700 | Property | 0 |
| 800 | Other Objects | 294 |
| | Total Special Programs - Elementary/Secondary | 5,537,888 |
| 1300 | Vocational Education | |
| 100 | Personnel Services-Salaries | 0 |
| 200 | Personnel Services-Employee Benefits | 0 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 400,639 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Vocational Education | 400,639 |
| 1400 | Other Instructional Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 5,879 |
| 200 | Personnel Services-Employee Benefits | 2,621 |
| 300 | Purchased Professional & Technical Services | 5,305 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 90,075 |
| 600 | Supplies | 691 |
| 700 | Property | 0 |
| 800 | Other Objects | 50 |
| | Total Other Instructional Programs - Elementary/Secondary | 104,621 |

| <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 | 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 | 212,500 |
| 600 | Supplies | 0 |
| | Total Higher Education Programs | 212,500 |
| 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 | | 23,973,420 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|--|----------------|
| 2000 | SUPPORT SERVICES | |
| 2100 | Support Services - Pupil Personnel | |
| 100 | Personnel Services-Salaries | 620,370 |
| 200 | Personnel Services-Employee Benefits | 373,344 |
| 300 | Purchased Professional & Technical Services | 17,301 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 6,115 |
| 600 | Supplies | 16,874 |
| 700 | Property | 0 |
| 800 | Other Objects | 1,140 |
| | Total Support Services - Pupil Personnel | 1,035,144 |
| 2200 | Support Services - Instructional Staff | |
| 100 | Personnel Services-Salaries | 424,430 |
| 200 | Personnel Services-Employee Benefits | 241,366 |
| 300 | Purchased Professional & Technical Services | 73,977 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 8,925 |
| 600 | Supplies | 49,444 |
| 700 | Property | 0 |
| 800 | Other Objects | 1,680 |
| | Total Support Services - Instructional Staff | 799,822 |
| 2300 | Support Services - Administration | |
| 100 | Personnel Services-Salaries | 1,259,172 |
| 200 | Personnel Services-Employee Benefits | 708,115 |
| 300 | Purchased Professional & Technical Services | 291,301 |
| 400 | Purchased Property Services | 3,700 |
| 500 | Other Purchased Services | 85,446 |
| 600 | Supplies | 68,455 |
| 700 | Property | 0 |
| 800 | Other Objects | 19,532 |
| | Total Support Services - Administration | 2,435,721 |
| 2400 | Support Services - Pupil Health | |
| 100 | Personnel Services-Salaries | 244,978 |
| 200 | Personnel Services-Employee Benefits | 184,425 |
| 300 | Purchased Professional & Technical Services | 1,025 |
| 400 | Purchased Property Services | 25 |
| 500 | Other Purchased Services | 210 |
| 600 | Supplies | 3,892 |
| 700 | Property | 0 |
| 800 | Other Objects | 25 |
| | Total Support Services - Pupil Health | 434,580 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|---|----------------|
| 2500 | Support Services - Business | |
| 100 | Personnel Services-Salaries | 243,921 |
| 200 | Personnel Services-Employee Benefits | 142,155 |
| 300 | Purchased Professional & Technical Services | 199,625 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 1,500 |
| 600 | Supplies | 61,000 |
| 700 | Property | 0 |
| 800 | Other Objects | 350 |
| | Total Support Services - Business | 648,551 |
| 2600 | Operation & Maintenance of Plant Services | |
| 100 | Personnel Services-Salaries | 0 |
| 200 | Personnel Services-Employee Benefits | 0 |
| 300 | Purchased Professional & Technical Services | 1,257,474 |
| 400 | Purchased Property Services | 443,592 |
| 500 | Other Purchased Services | 85,756 |
| 600 | Supplies | 680,300 |
| 700 | Property | 10,000 |
| 800 | Other Objects | 1,620 |
| | Total Operation & Maintenance of Plant Services | 2,478,742 |
| 2700 | Student Transportation Services | |
| 100 | Personnel Services-Salaries | 0 |
| 200 | Personnel Services-Employee Benefits | 0 |
| 300 | Purchased Professional & Technical Services | 30,642 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 1,498,800 |
| 600 | Supplies | 250 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Student Transportation Services | 1,529,692 |
| 2800 | Support Services - Central | |
| 100 | Personnel Services-Salaries | 193,460 |
| 200 | Personnel Services-Employee Benefits | 128,760 |
| 300 | Purchased Professional & Technical Services | 134,438 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 2,000 |
| 600 | Supplies | 36,860 |
| 700 | Property | 10,000 |
| 800 | Other Objects | 0 |
| | Total Support Services - Central | 505,518 |

| <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 | 31,350 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Other Support Services | 31,350 |
| Total Support Services | | 9,899,120 |
| 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 | 354,119 |
| 200 | Personnel Services-Employee Benefits | 232,150 |
| 300 | Purchased Professional & Technical Services | 53,903 |
| 400 | Purchased Property Services | 20,000 |
| 500 | Other Purchased Services | 43,718 |
| 600 | Supplies | 87,780 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Student Activities | 791,670 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|--|----------------|
| 3300 | Community Services | |
| 100 | Personnel Services-Salaries | 0 |
| 200 | Personnel Services-Employee Benefits | 0 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 12,000 |
| 500 | Other Purchased Services | 0 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Community Services | 12,000 |
| 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 | 803,670 |
| 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 | 0 |
| 500 | Other Purchased Services | 0 |
| 600 | Supplies | 0 |
| 700 | Property | 300,000 |
| | Total Facilities Acquisition, Construction and Improvement Services | 300,000 |
| 5000 | OTHER EXPENDITURES AND FINANCING USES | |
| 5100 | Debt Service | |
| 800 | Other Objects | 296,146 |
| 900 | Other Uses of Funds | 3,107,260 |
| | Total Debt Service | 3,403,406 |
| 5200 | Interfund Transfers - Out | |
| 900 | Other Uses of Funds | 25,000 |
| | Total Interfund Transfers - Out | 25,000 |

| <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 | 3,428,406 |
| TOTAL EXPENDITURES | | 38,404,616 |

| | <u>06/30/2015 Estimate</u> | <u>06/30/2016 Projection</u> |
|---|--------------------------------|--------------------------------|
| <u>CASH AND SHORT-TERM INVESTMENTS</u> | | |
| General Fund | 2,979,845 | 2,892,523 |
| Special Revenue Fund | | |
| Athletic/School-Sponsored Extra Curricular Activities | 10,021 | 10,021 |
| 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 | 1,458,181 | 1,458,181 |
| Debt Service Fund | 0 | 0 |
| Enterprise Fund (Food Service, Child Care) | 50,000 | 50,000 |
| Internal Service Fund | 0 | 0 |
| Fiduciary Trust Fund (Investment, Pension) | 0 | 0 |
| Agency Fund | 0 | 0 |
| Total Cash and Short-Term Investments | <u>4,498,047</u> | <u>4,410,725</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>4,498,047</u></u> | <u><u>4,410,725</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 | 0 | 0 |
| Bonds Payable | 3,916,586 | 3,422,325 |
| Lease-Purchase Obligations | 0 | 0 |
| Accumulated Compensated Absences | 313,024 | 313,024 |
| Authority Lease Obligations | 0 | 0 |
| TOTAL LONG-TERM INDEBTEDNESS | 4,229,610 | 3,735,349 |
| <u>SHORT-TERM PAYABLES</u> | | |
| General Fund | 0 | 0 |
| Other Funds | 0 | 0 |
| TOTAL SHORT-TERM PAYABLES | 0 | 0 |
| TOTAL INDEBTEDNESS | <u>4,229,610</u> | <u>3,735,349</u> |

| Account | Description | Amounts |
|--|--|------------------|
| 0830 | Estimated Ending Committed Fund Balance <i>Explanation: This is reserved for the PSERS contribution and future medical expenses and technology needs of the District.</i> | 4,489,588 |
| 0840 | Estimated Ending Assigned Fund Balance | 0 |
| 0850 | Estimated Ending Unassigned Fund Balance <i>Explanation: This is the unreserved fund balance per board policy</i> | 2,623,333 |
| Total Ending Fund Balance - Committed, Assigned, and Unassigned | | 7,112,921 |
| 5900 | Budgetary Reserve | 0 |
| Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve | | 7,112,921 |
| Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation | | 0 |