

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

**PROPOSED VERSION**

**General Fund Budget Approval**

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

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Tracy Detwiler

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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<br/>Appropriation and Reserves Scheduled For Liquidation During<br/>The Fiscal Year</b>       |                   |
| 1 Estimated Beginning Fund Balance - Committed   | 3,334,263         |
| 2 Estimated Beginning Fund Balance - Assigned  | 747,579           |
| 3 Estimated Beginning Fund Balance - Unassigned  | 1,384,435         |
| 4  | 0                 |
| 5  | 0                 |
| 6  | 0                 |
| <b>Total Estimated Beginning Unreserved Fund Balance Available<br/>for Appropriation and Reserves Scheduled For Liquidation<br/>During The Fiscal Year</b> | <b>5,466,277</b>  |
| <b>Estimated Revenues And Other Financing Sources</b>  |                   |
| 6000 Revenue from Local Sources  | 10,122,009        |
| 7000 Revenue from State Sources  | 5,953,033         |
| 8000 Revenue from Federal Sources  | 248,489           |
| 9000 Other Financing Sources   | 0                 |
| <b>Total Estimated Revenues And Other Financing Sources</b>  | <b>16,323,531</b> |
| <b>Total Estimated Fund Balance, Revenues, and Other Financing<br/>Sources Available for Appropriation</b>   | <b>21,789,808</b> |

| <u>FUNCTION</u>                   | <u>DESCRIPTION</u>  | <u>Amounts</u>    |
|-----------------------------------|---|-------------------|
| <b>REVENUE FROM LOCAL SOURCES</b> |   |                   |
| 6111                              | Current Real Estate Taxes                                       | 8,547,258         |
| 6112                              | Interim Real Estate Taxes                                       | 10,000            |
| 6113                              | Public Utility Realty Tax                                       | 11,000            |
| 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                                   | 18,500            |
| 6130                              | Taxpayer Relief Taxes - Proportional Assessments                | 0                 |
| 6140                              | Current Act 511 Taxes - Flat Rate Assessments                   | 18,500            |
| 6150                              | Current Act 511 Taxes - Proportional Assessments                | 850,000           |
| 6160                              | Non-Real Estate Taxes - First Class Districts Only              | 0                 |
| 6400                              | Delinquencies on Taxes Levied / Assessed by LEA                 | 380,000           |
| 6500                              | Earnings on Investments   | 10,000            |
| 6700                              | Revenues from District Activities                               | 8,000             |
| 6800                              | Revenue from Intermediary Sources / Pass-Through Funds          | 193,251           |
| 6910                              | Rentals   | 15,000            |
| 6920                              | Contributions/Donations/Grants From Private Sources             | 500               |
| 6940                              | Tuition from Patrons  | 25,000            |
| 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                         | 35,000            |
|                                   | <b>REVENUE FROM LOCAL SOURCES</b>                               | <b>10,122,009</b> |

| <u>FUNCTION</u>                   | <u>DESCRIPTION</u>  | <u>Amounts</u>   |
|-----------------------------------|---|------------------|
| <b>REVENUE FROM STATE SOURCES</b> |   |                  |
| 7110                              | Basic Education Funding (Gross)                                   | 3,124,782        |
| 7160                              | Tuition for Orphans and Children Placed in Private Homes          | 55,000           |
| 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                  | 514,176          |
| 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)                           | 105,000          |
| 7320                              | Rental and Sinking Fund Payments / Building Reimbursement Subsidy | 98,000           |
| 7330                              | Health Services (Medical, Dental, Nurse, Act 25)                  | 24,000           |
| 7340                              | State Property Tax Reduction Allocation                           | 455,739          |
| 7350                              | Sewage Treatment Operations / Environmental Subsidies             | 0                |
| 7360                              | Safe Schools  | 0                |
| 7400                              | Vocational Training of the Unemployed                             | 0                |
| 7501                              | PA Accountability Grants  | 56,543           |
| 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                 | 347,215          |
| 7820                              | State Share of Retirement Contributions                           | 1,172,578        |
| 7900                              | Revenue for Technology  | 0                |
|                                   | <b>REVENUE FROM STATE SOURCES</b>                                 | <b>5,953,033</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. Achvmnt. of the Disadvantaged          | 200,000        |
| 8515                                | NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals | 18,489         |
| 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)         | 30,000         |
| 8820                                | Medical Assistance Reimbursement For Administrative Claiming (Quarterly)   | 0              |
| 8830                                | Medical Assistance Reimbursements (ACCESS) - Early Intervention            | 0              |
| <b>REVENUE FROM FEDERAL SOURCES</b> |  | <b>248,489</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>                        | <b>0</b>          |
| <b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b> |   | <b>16,323,531</b> |

Act 1 Index (current): 2.6%

|  |                         |
|--|-------------------------|
| <b>Calculation Method:</b>                             | <b>Rate</b>             |
| <br>   |                         |
| <b>Approx. Tax Revenue from RE Taxes:</b>              | <b>\$8,547,258</b>      |
| <b>Amount of Tax Relief for Homestead Exclusions +</b> | <b><u>\$455,739</u></b> |
| <b>Total Approx. Tax Revenue:</b>                      | <b>\$9,002,997</b>      |
| <b>Approx. Tax Levy for Tax Rate Calculation:</b>      | <b>\$9,452,853</b>      |
|  | <b>Berks</b>            |

|  |                | <b>Total</b>  |
|--|----------------|---------------|
| <hr/>  |                |               |
| <b>2014-15 Data</b>  |                |               |
| a. Assessed Value  | \$257,707,050  | \$257,707,050 |
| b. Real Estate Mills   | 35.8600        |               |
| <b>I. 2015-16 Data</b>   |                |               |
| c. 2013 STEB Market Value  | \$332,911,642  | \$332,911,642 |
| d. Assessed Value  | \$256,940,825  | \$256,940,825 |
| e. Assessed Value of New Constr/ Renov   | \$0            | \$0           |
| <hr/>  |                |               |
| <b>2014-15 Calculations</b>  |                |               |
| f. 2014-15 Tax Levy<br>(a * b)   | \$9,241,375    | \$9,241,375   |
| <b>2015-16 Calculations</b>  |                |               |
| <b>II. g. Percent of Total Market Value</b>  | 100.00000%     | 100.00000%    |
| h. Rebalanced 2014-15 Tax Levy<br>(f Total * g)  | \$9,241,375    | \$9,241,375   |
| i. Base Mills Subject to Index<br>(h / a * 1000) if no reassessment<br>(h / (d-e) * 1000) if reassessment    | 35.8600        |               |
| <hr/>  |                |               |
| <b>Calculation of Tax Rates and Levies Generated</b>   |                |               |
| j. Weighted Avg. Collection Percentage   | 95.00000%      | 95.00000%     |
| k. Tax Levy Needed<br>(Approx. Tax Levy * g)   | \$9,452,853    | \$9,452,853   |
| <b>III. I. 2015-16 Real Estate Tax Rate</b>  | <b>36.7900</b> |               |
| (k / d * 1000)   |                |               |
| m. Tax Levy Generated by Mills<br>(l / 1000 * d)   | \$9,452,853    | \$9,452,853   |
| n. Tax Levy minus Tax Relief for Homestead Exclusions<br>(m - Amount of Tax Relief for Homestead Exclusions) |                | \$8,997,114   |
| o. Net Tax Revenue Generated By Mills<br>(n * Est. Pct. Collection)  |                | \$8,547,258   |
| <hr/>  |                |               |

Act 1 Index (current): 2.6%

|  |                         |
|--|-------------------------|
| <b>Calculation Method:</b>                             | <b>Rate</b>             |
| <b>Approx. Tax Revenue from RE Taxes:</b>              | <b>\$8,547,258</b>      |
| <b>Amount of Tax Relief for Homestead Exclusions +</b> | <b><u>\$455,739</u></b> |
| <b>Total Approx. Tax Revenue:</b>                      | <b>\$9,002,997</b>      |
| <b>Approx. Tax Levy for Tax Rate Calculation:</b>      | <b>\$9,452,853</b>      |
|  | <b>Berks</b>            |

**Total**

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|   |             |             |
|---|-------------|-------------|
| <b>Index Maximums</b>   |             |             |
| p. Maximum Mills Based On Index<br>(i * (1 + Index))            | 36.7923     |             |
| q. Mills In Excess of Index<br>if (l > p), (l - p)              | 0.0000      | 0.0000      |
| r. Maximum Tax Levy Based On Index<br>(p / 1000) * d            | \$9,453,444 | \$9,453,444 |
| <b>IV.</b> s. Millage Rate within Index?<br>(If l > p Then No)  | Yes         |             |
| t. Tax Levy In Excess of Index<br>if (m > r), (m - r)           | \$0         | \$0         |
| u. Tax Revenue In Excess of Index<br>(t * Est. Pct. Collection) | \$0         | \$0         |

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

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Act 1 Index (current): 2.6%

|   |                  |
|---|------------------|
| Calculation Method:                             | Rate             |
| Approx. Tax Revenue from RE Taxes:              | \$8,547,258      |
| Amount of Tax Relief for Homestead Exclusions + | <u>\$455,739</u> |
| Total Approx. Tax Revenue:                      | \$9,002,997      |
| Approx. Tax Levy for Tax Rate Calculation:      | \$9,452,853      |
|   | Berks            |

**Total**

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|   |           |                      |     |                  |
|---|-----------|----------------------|-----|------------------|
| State Property Tax Reduction Allocation used for: Homestead Exclusions            | \$455,739 | Lowering RE Tax Rate | \$0 | \$455,739        |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions | \$0       |                      |     | \$0              |
| Amount of Tax Relief from State/Local Sources                                     |           |                      |     | <u>\$455,739</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 |
|---|------------------------|-------------------|-----------------------------|---|-------------------------------------|-------------------|------------------------------------|
| Berks                                     | 256,940,825            | 36.7900           | 9,452,853                   |   |                                     | 95.00000%         |                                    |
|   | 0                      |                   | 0                           |   |                                     | 0.00000%          |                                    |
|   | 0                      |                   | 0                           |   |                                     | 0.00000%          |                                    |
|   | 0                      |                   | 0                           |   |                                     | 0.00000%          |                                    |
| Totals:                                   | 256,940,825            |                   | 9,452,853                   | - 455,739                                     | = 8,997,114                         | 95.00000%         | = 8,547,258                        |
|   |                        |                   |                             | <u>Rate</u>                                   |                                     |                   | <u>Estimated Revenue</u>           |
| 6120 <u>Per Capita Taxes, Section 679</u> |                        |                   |                             | 5.00  |                                     |                   | 18,500                             |

6140 Current Act 511 Taxes - Flat Rate Assessments

|   | Rate   | Add'l Rate (if appl.) | Tax Levy      | Estimated Revenue |
|---|--------|-----------------------|---------------|-------------------|
| 6141 Per Capita Taxes, Act 511                      | \$5.00 | \$0.00                | 18,500        | 18,500            |
| 6142 Occupation Taxes - Flat Rate                   | \$0.00 | \$0.00                | 0             | 0                 |
| 6143 Local Services / Occupational Privilege Taxes  | \$0.00 | \$0.00                | 0             | 0                 |
| 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>18,500</u> | <u>18,500</u>     |

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%                 | 775,000        | 775,000           |
| 6152 Occupation Taxes - Proportional Rate              | 0     | 0                     | 0              | 0                 |
| 6153 Real Estate Transfer Taxes                        | 0.50% | 0.00%                 | 75,000         | 75,000            |
| 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 |       |                       | <u>850,000</u> | <u>850,000</u>    |

**Total Act 511, Current Taxes**

|                        |              |   |       |             |
|------------------------|--------------|---|-------|-------------|
| Act 511 Tax Limit ---> | 332,911,642  | X | 12    | 3,994,940   |
|                        | Market Value |   | Mills | (511 Limit) |





| ITEM |  | AMOUNTS          |                   |
|------|--|------------------|-------------------|
| 1000 | Instruction  |                  |                   |
|      | 1100 Regular Programs - Elementary/Secondary                           | 6,758,851        |                   |
|      | 1200 Special Programs - Elementary/Secondary                           | 2,690,640        |                   |
|      | 1300 Vocational Education  | 413,000          |                   |
|      | 1400 Other Instructional Programs - Elementary/Secondary               | 33,670           |                   |
|      | 1500 Nonpublic School Programs   | 0                |                   |
|      | 1600 Adult Education Programs  | 0                |                   |
|      | 1700 Higher Education Programs   | 0                |                   |
|      | 1800 Pre-Kindergarten  | 0                |                   |
|      | <b>Total 1000 Instruction</b>  | <b>9,896,161</b> |                   |
| 2000 | Support Services   |                  |                   |
|      | 2100 Support Services - Pupil Personnel                                | 646,723          |                   |
|      | 2200 Support Services - Instructional Staff                            | 491,364          |                   |
|      | 2300 Support Services - Administration                                 | 1,578,564        |                   |
|      | 2400 Support Services - Pupil Health                                   | 178,756          |                   |
|      | 2500 Support Services - Business                                       | 402,642          |                   |
|      | 2600 Operation & Maintenance of Plant Services                         | 1,320,547        |                   |
|      | 2700 Student Transportation Services                                   | 190,918          |                   |
|      | 2800 Support Services - Central  | 287,705          |                   |
|      | 2900 Other Support Services  | 9,050            |                   |
|      | <b>Total 2000 Support Services</b>                                     | <b>5,106,269</b> |                   |
| 3000 | Operation of Non-instructional Services                                |                  |                   |
|      | 3100 Food Services   | 0                |                   |
|      | 3200 Student Activities  | 398,197          |                   |
|      | 3300 Community Services  | 18,300           |                   |
|      | 3400 Scholarships and Awards   | 0                |                   |
|      | <b>Total 3000 Operation of Non-instructional Services</b>              | <b>416,497</b>   |                   |
| 4000 | Facilities Acquisition, Construction and Improvement Services          |                  |                   |
|      | 4000 Facilities Acquisition, Construction and Improvement Services     | 0                |                   |
|      | <b>Total 4000 Facilities Acquisition, Construction and Improvement</b> | <b>0</b>         |                   |
|      | <b>Total Estimated Expenditures</b>                                    |                  | <b>15,418,927</b> |
| 5000 | Other Expenditures and Financing Uses                                  |                  |                   |
|      | 5100 Debt Service  | 1,733,791        |                   |
|      | 5200 Interfund Transfers - Out   | 0                |                   |
|      | 5300 Transfers Involving Component Units                               | 0                |                   |
|      | 5500 Special and Extraordinary Items                                   | 0                |                   |
|      | 5900 Budgetary Reserve   | 100,000          |                   |
|      | <b>Total Other Financing Uses</b>                                      |                  | <b>1,833,791</b>  |
|      | <b>Total Estimated Expenditures and Other Financing Uses</b>           |                  | <b>17,252,718</b> |
|      | <b>Appropriation of Prior Year Fund Balance</b>                        |                  | <b>0</b>          |
|      | <b>Total Appropriations</b>  |                  | <b>17,252,718</b> |
|      | <b>Ending Committed, Assigned and Unassigned Fund Balance</b>          |                  | <b>4,537,090</b>  |

| <u>Function-Object</u> | <u>Description</u>  | <u>Amounts</u> |
|------------------------|---|----------------|
| <b>1000</b>            | <b>INSTRUCTION</b>  |                |
| 1100                   | Regular Programs - Elementary/Secondary                   |                |
| 100                    | Personnel Services-Salaries                               | 3,890,701      |
| 200                    | Personnel Services-Employee Benefits                      | 2,328,400      |
| 300                    | Purchased Professional & Technical Services               | 36,400         |
| 400                    | Purchased Property Services                               | 4,100          |
| 500                    | Other Purchased Services                                  | 315,550        |
| 600                    | Supplies  | 178,450        |
| 700                    | Property  | 3,000          |
| 800                    | Other Objects   | 2,250          |
|                        | Total Regular Programs - Elementary/Secondary             | 6,758,851      |
| 1200                   | Special Programs - Elementary/Secondary                   |                |
| 100                    | Personnel Services-Salaries                               | 1,091,721      |
| 200                    | Personnel Services-Employee Benefits                      | 762,849        |
| 300                    | Purchased Professional & Technical Services               | 236,000        |
| 400                    | Purchased Property Services                               | 500            |
| 500                    | Other Purchased Services                                  | 566,500        |
| 600                    | Supplies  | 32,650         |
| 700                    | Property  | 0              |
| 800                    | Other Objects   | 420            |
|                        | Total Special Programs - Elementary/Secondary             | 2,690,640      |
| 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                                  | 413,000        |
| 600                    | Supplies  | 0              |
| 700                    | Property  | 0              |
| 800                    | Other Objects   | 0              |
|                        | Total Vocational Education                                | 413,000        |
| 1400                   | Other Instructional Programs - Elementary/Secondary       |                |
| 100                    | Personnel Services-Salaries                               | 2,000          |
| 200                    | Personnel Services-Employee Benefits                      | 670            |
| 300                    | Purchased Professional & Technical Services               | 11,000         |
| 400                    | Purchased Property Services                               | 0              |
| 500                    | Other Purchased Services                                  | 20,000         |
| 600                    | Supplies  | 0              |
| 700                    | Property  | 0              |
| 800                    | Other Objects   | 0              |
|                        | Total Other Instructional Programs - Elementary/Secondary | 33,670         |

| <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                    | 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>9,896,161</b> |

| <u>Function-Object</u> | <u>Description</u>                           | <u>Amounts</u> |
|------------------------|--|----------------|
| <b>2000</b>            | <b>SUPPORT SERVICES</b>                      |                |
| 2100                   | Support Services - Pupil Personnel           |                |
| 100                    | Personnel Services-Salaries                  | 372,424        |
| 200                    | Personnel Services-Employee Benefits         | 250,874        |
| 300                    | Purchased Professional & Technical Services  | 17,400         |
| 400                    | Purchased Property Services                  | 0              |
| 500                    | Other Purchased Services                     | 200            |
| 600                    | Supplies                                     | 5,825          |
| 700                    | Property                                     | 0              |
| 800                    | Other Objects                                | 0              |
|                        | Total Support Services - Pupil Personnel     | 646,723        |
| 2200                   | Support Services - Instructional Staff       |                |
| 100                    | Personnel Services-Salaries                  | 253,955        |
| 200                    | Personnel Services-Employee Benefits         | 145,159        |
| 300                    | Purchased Professional & Technical Services  | 6,500          |
| 400                    | Purchased Property Services                  | 46,500         |
| 500                    | Other Purchased Services                     | 1,700          |
| 600                    | Supplies                                     | 33,050         |
| 700                    | Property                                     | 1,500          |
| 800                    | Other Objects                                | 3,000          |
|                        | Total Support Services - Instructional Staff | 491,364        |
| 2300                   | Support Services - Administration            |                |
| 100                    | Personnel Services-Salaries                  | 853,882        |
| 200                    | Personnel Services-Employee Benefits         | 521,607        |
| 300                    | Purchased Professional & Technical Services  | 69,475         |
| 400                    | Purchased Property Services                  | 1,500          |
| 500                    | Other Purchased Services                     | 84,550         |
| 600                    | Supplies                                     | 31,550         |
| 700                    | Property                                     | 3,000          |
| 800                    | Other Objects                                | 13,000         |
|                        | Total Support Services - Administration      | 1,578,564      |
| 2400                   | Support Services - Pupil Health              |                |
| 100                    | Personnel Services-Salaries                  | 103,489        |
| 200                    | Personnel Services-Employee Benefits         | 67,492         |
| 300                    | Purchased Professional & Technical Services  | 3,000          |
| 400                    | Purchased Property Services                  | 1,000          |
| 500                    | Other Purchased Services                     | 335            |
| 600                    | Supplies                                     | 3,000          |
| 700                    | Property                                     | 0              |
| 800                    | Other Objects                                | 440            |
|                        | Total Support Services - Pupil Health        | 178,756        |



| <u>Function-Object</u> | <u>Description</u>                              | <u>Amounts</u> |
|------------------------|---|----------------|
| 2500                   | Support Services - Business                     |                |
| 100                    | Personnel Services-Salaries                     | 243,142        |
| 200                    | Personnel Services-Employee Benefits            | 121,004        |
| 300                    | Purchased Professional & Technical Services     | 24,296         |
| 400                    | Purchased Property Services                     | 3,400          |
| 500                    | Other Purchased Services                        | 2,000          |
| 600                    | Supplies  | 3,000          |
| 700                    | Property  | 0              |
| 800                    | Other Objects                                   | 5,800          |
|                        | Total Support Services - Business               | 402,642        |
| 2600                   | Operation & Maintenance of Plant Services       |                |
| 100                    | Personnel Services-Salaries                     | 414,318        |
| 200                    | Personnel Services-Employee Benefits            | 333,204        |
| 300                    | Purchased Professional & Technical Services     | 500            |
| 400                    | Purchased Property Services                     | 472,950        |
| 500                    | Other Purchased Services                        | 42,875         |
| 600                    | Supplies  | 53,450         |
| 700                    | Property  | 3,000          |
| 800                    | Other Objects                                   | 250            |
|                        | Total Operation & Maintenance of Plant Services | 1,320,547      |
| 2700                   | Student Transportation Services                 |                |
| 100                    | Personnel Services-Salaries                     | 57,612         |
| 200                    | Personnel Services-Employee Benefits            | 20,606         |
| 300                    | Purchased Professional & Technical Services     | 0              |
| 400                    | Purchased Property Services                     | 7,500          |
| 500                    | Other Purchased Services                        | 81,200         |
| 600                    | Supplies  | 24,000         |
| 700                    | Property  | 0              |
| 800                    | Other Objects                                   | 0              |
|                        | Total Student Transportation Services           | 190,918        |
| 2800                   | Support Services - Central                      |                |
| 100                    | Personnel Services-Salaries                     | 41,511         |
| 200                    | Personnel Services-Employee Benefits            | 31,194         |
| 300                    | Purchased Professional & Technical Services     | 58,500         |
| 400                    | Purchased Property Services                     | 5,000          |
| 500                    | Other Purchased Services                        | 93,000         |
| 600                    | Supplies  | 38,000         |
| 700                    | Property  | 20,000         |
| 800                    | Other Objects                                   | 500            |
|                        | Total Support Services - Central                | 287,705        |

| <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                       | 9,050            |
| 600                           | Supplies                                       | 0                |
| 700                           | Property                                       | 0                |
| 800                           | Other Objects                                  | 0                |
|                               | Total Other Support Services                   | 9,050            |
| <b>Total Support Services</b> |  | <b>5,106,269</b> |
| <b>3000</b>                   | <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                    | 211,099          |
| 200                           | Personnel Services-Employee Benefits           | 70,698           |
| 300                           | Purchased Professional & Technical Services    | 23,000           |
| 400                           | Purchased Property Services                    | 0                |
| 500                           | Other Purchased Services                       | 64,900           |
| 600                           | Supplies                                       | 22,000           |
| 700                           | Property                                       | 0                |
| 800                           | Other Objects                                  | 6,500            |
|                               | Total Student Activities                       | 398,197          |

| <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                                | 18,000         |
| 400                    | Purchased Property Services  | 0              |
| 500                    | Other Purchased Services   | 0              |
| 600                    | Supplies   | 300            |
| 700                    | Property   | 0              |
| 800                    | Other Objects  | 0              |
|                        | Total Community Services   | 18,300         |
| 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>416,497</b> |
| <b>4000</b>            | <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              |
|                        | <b>Total Facilities Acquisition, Construction and Improvement Services</b> | <b>0</b>       |
| <b>5000</b>            | <b>OTHER EXPENDITURES AND FINANCING USES</b>                               |                |
| 5100                   | Debt Service   |                |
| 800                    | Other Objects  | 548,791        |
| 900                    | Other Uses of Funds  | 1,185,000      |
|                        | Total Debt Service   | 1,733,791      |
| 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                                      | 100,000           |
|                           | Total Budgetary Reserve                            | 100,000           |
|                           | <b>Total Other Expenditures and Financing Uses</b> | <b>1,833,791</b>  |
| <b>TOTAL EXPENDITURES</b> |  | <b>17,252,718</b> |

|   | <u>06/30/2015 Estimate</u> | <u>06/30/2016 Projection</u> |
|---|----------------------------|------------------------------|
| <b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>         |                            |                              |
| General Fund  | 5,000,000                  | 4,900,000                    |
| 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                          | 564,000                    | 564,000                      |
| Capital Projects Fund – Other                         | 0                          | 0                            |
| Debt Service Fund                                     | 0                          | 0                            |
| Enterprise Fund (Food Service, Child Care)            | 24,000                     | 24,000                       |
| Internal Service Fund                                 | 0                          | 0                            |
| Fiduciary Trust Fund (Investment, Pension)            | 54,000                     | 54,000                       |
| Agency Fund   | 55,000                     | 55,000                       |
| <b>Total Cash and Short-Term Investments</b>          | <b>5,697,000</b>           | <b>5,597,000</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>5,697,000</b>           | <b>5,597,000</b>             |

|  | <u>06/30/2015 Estimate</u> | <u>06/30/2016 Projection</u> |
|--|----------------------------|------------------------------|
| <b><u>LONG-TERM INDEBTEDNESS</u></b>       |                            |                              |
| Extended Term Financing Agreements Payable | 0                          | 0                            |
| Other Long-Term Liabilities                | 0                          | 0                            |
| Bonds Payable                              | 17,385,000                 | 16,485,000                   |
| Lease-Purchase Obligations                 | 222,575                    | 225,000                      |
| Accumulated Compensated Absences           | 262,000                    | 252,000                      |
| Authority Lease Obligations                | 0                          | 0                            |
| TOTAL LONG-TERM INDEBTEDNESS               | 17,869,575                 | 16,962,000                   |
| <b><u>SHORT-TERM PAYABLES</u></b>          |                            |                              |
| General Fund                               | 325,000                    | 325,000                      |
| Other Funds                                | 10,000                     | 10,000                       |
| TOTAL SHORT-TERM PAYABLES                  | 335,000                    | 335,000                      |
| <b>TOTAL INDEBTEDNESS</b>                  | <b><u>18,204,575</u></b>   | <b><u>17,297,000</u></b>     |

| Account  | Description  | Amounts          |
|--|--|------------------|
| 0830   | Estimated Ending Committed Fund Balance<br>Explanation: <i>PSEERS increases</i>  | 3,334,263        |
| 0840   | Estimated Ending Assigned Fund Balance   | 0                |
| 0850   | Estimated Ending Unassigned Fund Balance<br>Explanation: <i>Below the state maximum level of unassigned fund balance</i>     | 1,202,827        |
| <b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>                               |  | <b>4,537,090</b> |
| <b>5900</b>  | <b>Budgetary Reserve</b><br>Explanation: <i>To guard against unforeseen expenses that are out of the district's control.</i> | <b>100,000</b>   |
| <b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b> |  | <b>4,637,090</b> |
| <b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>      |  | <b>0</b>         |