

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: 6/16/2015



President of the Board - Original Signature Required

6/16/15

Date



Secretary of the Board - Original Signature Required

6/16/15

Date



Chief School Administrator - Original Signature Required

6/16/15

Date

Michael W. Reeder

Contact Person

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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	5,823,184
2 Estimated Beginning Fund Balance - Assigned	100,000
3 Estimated Beginning Fund Balance - Unassigned	6,806,732
4 Estimated Beginning Fund Balance - Non-Spendable	717,385
5 Estimated Beginning Fund Balance - Restricted	55,500
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	13,502,801
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	34,147,861
7000 Revenue from State Sources	44,033,285
8000 Revenue from Federal Sources	6,603,000
9000 Other Financing Sources	300,000
Total Estimated Revenues And Other Financing Sources	85,084,146
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 98,586,947

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	21,598,277
6112	Interim Real Estate Taxes	50,000
6113	Public Utility Realty Tax	37,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	290,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	10,000,000
6140	Current Act 511 Taxes - Flat Rate Assessments	0
6150	Current Act 511 Taxes - Proportional Assessments	455,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	0
6500	Earnings on Investments	65,000
6700	Revenues from District Activities	105,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	889,584
6910	Rentals	105,000
6920	Contributions/Donations/Grants From Private Sources	7,500
6940	Tuition from Patrons	235,500
6960	Services Provided Other Local Governmental Units / LEAs	60,000
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	250,000
	REVENUE FROM LOCAL SOURCES	34,147,861

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	25,221,368
7160	Tuition for Orphans and Children Placed in Private Homes	235,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	330,000
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	4,485,576
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)	982,493
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,297,455
7330	Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340	State Property Tax Reduction Allocation	2,436,633
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	781,771
7509	Supplemental Equipment Grants	0
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	105,630
7810	State Share of Social Security and Medicare Taxes	1,611,194
7820	State Share of Retirement Contributions	5,446,165
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	44,033,285

<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	2,451,837
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	434,342
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	87,175
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	164,788
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	3,193,406
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	221,452
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	50,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
REVENUE FROM FEDERAL SOURCES		6,603,000

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	220,000
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	80,000
9900	Other Financing Sources Not Listed in the 9000 Series	0
	OTHER FINANCING SOURCES	300,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		85,084,146

Act 1 Index (current): 2.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$21,598,277
Amount of Tax Relief for Homestead Exclusions +	<u>\$2,436,633</u>
Total Approx. Tax Revenue:	\$24,034,910
Approx. Tax Levy for Tax Rate Calculation:	\$24,034,910
	Lycoming

Total

2014-15 Data		
a. Assessed Value	\$1,557,704,623	\$1,557,704,623
b. Real Estate Mills	15.2600	
I. 2015-16 Data		
c. 2013 STEB Market Value	\$1,597,610,384	\$1,597,610,384
d. Assessed Value	\$1,553,646,413	\$1,553,646,413
e. Assessed Value of New Constr/ Renov	\$0	\$0
2014-15 Calculations		
f. 2014-15 Tax Levy	\$23,770,573	\$23,770,573
(a * b)		
2015-16 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2014-15 Tax Levy	\$23,770,573	\$23,770,573
(f Total * g)		
i. Base Mills Subject to Index	15.2600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	100.00000%	100.00000%
k. Tax Levy Needed	\$24,034,910	\$24,034,910
(Approx. Tax Levy * g)		
III. I. 2015-16 Real Estate Tax Rate	15.4700	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$24,034,910	\$24,034,910
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,598,277
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$21,598,277
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$21,598,277
Amount of Tax Relief for Homestead Exclusions +	<u>\$2,436,633</u>
Total Approx. Tax Revenue:	\$24,034,910
Approx. Tax Levy for Tax Rate Calculation:	\$24,034,910
	Lycoming

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.6720	
q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.0000
r. Maximum Tax Levy Based On Index (p / 1000) * d)	\$24,348,747	\$24,348,747
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$20,221	
Number of Homestead/Farmstead Properties	7,869	7,869

Act 1 Index (current): 2.7%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$21,598,277

Amount of Tax Relief for Homestead Exclusions + \$2,436,633

Total Approx. Tax Revenue: \$24,034,910

Approx. Tax Levy for Tax Rate Calculation: \$24,034,910

Lycoming

Total

V.	Median Assessed Value of Homestead Properties			\$85,060
	Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0
	State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,436,633	Lowering RE Tax Rate	\$2,436,633
	Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0		\$0
	Amount of Tax Relief from State/Local Sources			<u>\$2,436,633</u>

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>
Lycoming	1,553,646,413	15.4700	24,034,910			100.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	<u>1,553,646,413</u>		<u>24,034,910</u>	-	<u>2,436,633</u>	=	<u>21,598,277</u>

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

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6130 <u>Taxpayer Relief Taxes - Proportional Assessments</u>				
6131 Earned Income Taxes, Act 1	1.50%	0.00%	10,000,000	10,000,000
6132 Personal Income Taxes, Act 1	0.00%	0.00%	0	0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6140 <u>Current Act 511 Taxes - Flat Rate Assessments</u>				
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	\$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>0</u>	<u>0</u>

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes - Proportional Assessments</u>				
6151 Earned Income Taxes, Act 511	0.00%	0.00%	0	0
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	455,000	455,000
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>455,000</u>	<u>455,000</u>

Total Act 511, Current Taxes 455,000

Act 511 Tax Limit	--->	<u>1,597,610,384</u>	X	<u>12</u>	<u>19,171,325</u>
		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 Williamsport Area SD	COUNTY NAME Lycoming	AUN 117417202
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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	\$85,084,146.00
Ending Unassigned Fund Balance	\$6,806,732.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.0%

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

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-17-15
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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

DUE DATE: AUGUST 15, 2015

ITEM		AMOUNTS	
1000	Instruction		
	1100 Regular Programs - Elementary/Secondary	32,436,982	
	1200 Special Programs - Elementary/Secondary	11,980,798	
	1300 Vocational Education	2,461,726	
	1400 Other Instructional Programs - Elementary/Secondary	1,034,757	
	1500 Nonpublic School Programs	14,161	
	1600 Adult Education Programs	0	
	1700 Higher Education Programs	0	
	1800 Pre-Kindergarten	35,000	
	Total 1000 Instruction	47,963,424	
2000	Support Services		
	2100 Support Services - Pupil Personnel	2,729,042	
	2200 Support Services - Instructional Staff	1,830,619	
	2300 Support Services - Administration	5,599,782	
	2400 Support Services - Pupil Health	1,069,934	
	2500 Support Services - Business	934,721	
	2600 Operation & Maintenance of Plant Services	7,374,389	
	2700 Student Transportation Services	2,857,078	
	2800 Support Services - Central	2,226,305	
	2900 Other Support Services	0	
	Total 2000 Support Services	24,621,870	
3000	Operation of Non-instructional Services		
	3100 Food Services	0	
	3200 Student Activities	1,351,154	
	3300 Community Services	7,900	
	3400 Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	1,359,054	
4000	Facilities Acquisition, Construction and Improvement Services		
	4000 Facilities Acquisition, Construction and Improvement Services	0	
	Total 4000 Facilities Acquisition, Construction and Improvement	0	
	Total Estimated Expenditures		73,944,348
5000	Other Expenditures and Financing Uses		
	5100 Debt Service	3,472,736	
	5200 Interfund Transfers - Out	7,167,062	
	5300 Transfers Involving Component Units	0	
	5500 Special and Extraordinary Items	0	
	5900 Budgetary Reserve	500,000	
	Total Other Financing Uses		11,139,798
	Total Estimated Expenditures and Other Financing Uses		85,084,146
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		85,084,146
	Ending Committed, Assigned and Unassigned Fund Balance		12,729,916

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	19,249,608
200	Personnel Services-Employee Benefits	10,056,596
300	Purchased Professional & Technical Services	147,750
400	Purchased Property Services	124,573
500	Other Purchased Services	1,482,500
600	Supplies	1,157,195
700	Property	205,162
800	Other Objects	13,598
	Total Regular Programs - Elementary/Secondary	32,436,982
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	6,609,446
200	Personnel Services-Employee Benefits	3,636,514
300	Purchased Professional & Technical Services	828,678
400	Purchased Property Services	150
500	Other Purchased Services	795,150
600	Supplies	86,610
700	Property	20,750
800	Other Objects	3,500
	Total Special Programs - Elementary/Secondary	11,980,798
1300	Vocational Education	
100	Personnel Services-Salaries	1,147,802
200	Personnel Services-Employee Benefits	637,191
300	Purchased Professional & Technical Services	166,335
400	Purchased Property Services	13,810
500	Other Purchased Services	8,000
600	Supplies	338,935
700	Property	148,863
800	Other Objects	790
	Total Vocational Education	2,461,726
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	394,315
200	Personnel Services-Employee Benefits	196,517
300	Purchased Professional & Technical Services	132,875
400	Purchased Property Services	0
500	Other Purchased Services	305,000
600	Supplies	6,050
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	1,034,757

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	9,986
200	Personnel Services-Employee Benefits	4,175
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	14,161
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	35,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	35,000
Total Instruction		47,963,424

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	1,748,514
200	Personnel Services-Employee Benefits	857,738
300	Purchased Professional & Technical Services	56,000
400	Purchased Property Services	4,000
500	Other Purchased Services	17,400
600	Supplies	41,565
700	Property	0
800	Other Objects	3,825
	Total Support Services - Pupil Personnel	2,729,042
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	814,400
200	Personnel Services-Employee Benefits	559,029
300	Purchased Professional & Technical Services	141,381
400	Purchased Property Services	19,400
500	Other Purchased Services	50,376
600	Supplies	215,283
700	Property	30,000
800	Other Objects	750
	Total Support Services - Instructional Staff	1,830,619
2300	Support Services - Administration	
100	Personnel Services-Salaries	3,120,911
200	Personnel Services-Employee Benefits	1,765,687
300	Purchased Professional & Technical Services	456,425
400	Purchased Property Services	5,105
500	Other Purchased Services	147,860
600	Supplies	46,744
700	Property	0
800	Other Objects	57,050
	Total Support Services - Administration	5,599,782
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	575,355
200	Personnel Services-Employee Benefits	343,622
300	Purchased Professional & Technical Services	37,230
400	Purchased Property Services	1,000
500	Other Purchased Services	4,300
600	Supplies	107,427
700	Property	1,000
800	Other Objects	0
	Total Support Services - Pupil Health	1,069,934

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	520,454
200	Personnel Services-Employee Benefits	321,348
300	Purchased Professional & Technical Services	6,600
400	Purchased Property Services	11,050
500	Other Purchased Services	28,929
600	Supplies	43,830
700	Property	500
800	Other Objects	2,010
	Total Support Services - Business	934,721
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	2,827,163
200	Personnel Services-Employee Benefits	1,810,543
300	Purchased Professional & Technical Services	212,562
400	Purchased Property Services	1,506,336
500	Other Purchased Services	196,531
600	Supplies	783,675
700	Property	31,929
800	Other Objects	5,650
	Total Operation & Maintenance of Plant Services	7,374,389
2700	Student Transportation Services	
100	Personnel Services-Salaries	113,807
200	Personnel Services-Employee Benefits	65,933
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	2,648,838
600	Supplies	26,000
700	Property	0
800	Other Objects	2,500
	Total Student Transportation Services	2,857,078
2800	Support Services - Central	
100	Personnel Services-Salaries	886,318
200	Personnel Services-Employee Benefits	522,497
300	Purchased Professional & Technical Services	5,500
400	Purchased Property Services	231,040
500	Other Purchased Services	273,350
600	Supplies	87,200
700	Property	200,000
800	Other Objects	20,400
	Total Support Services - Central	2,226,305

<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	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	0
	Total Support Services	24,621,870
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	515,735
200	Personnel Services-Employee Benefits	193,909
300	Purchased Professional & Technical Services	133,700
400	Purchased Property Services	50,300
500	Other Purchased Services	214,845
600	Supplies	120,150
700	Property	97,765
800	Other Objects	24,750
	Total Student Activities	1,351,154

<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	0
500	Other Purchased Services	1,200
600	Supplies	0
700	Property	0
800	Other Objects	6,700
	Total Community Services	7,900
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	1,359,054
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	0
	Total Facilities Acquisition, Construction and Improvement Services	0
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	Debt Service	
800	Other Objects	177,795
900	Other Uses of Funds	3,294,941
	Total Debt Service	3,472,736
5200	Interfund Transfers - Out	
900	Other Uses of Funds	7,167,062
	Total Interfund Transfers - Out	7,167,062

<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	500,000	
	Total Budgetary Reserve	500,000	
	Total Other Expenditures and Financing Uses	11,139,798	
TOTAL EXPENDITURES			85,084,146

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	7,000,000	7,500,000
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	5,000,000	2,000,000
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	100,000	10,000
Internal Service Fund	7,000,000	7,500,000
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	5,600,000	6,500,000
Total Cash and Short-Term Investments	24,700,000	23,510,000
<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	3,400,000	4,400,000
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	3,400,000	4,400,000
TOTAL CASH AND INVESTMENTS	28,100,000	27,910,000

	<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	90,464,000	86,439,000
Lease-Purchase Obligations	842,183	547,855
Accumulated Compensated Absences	475,095	442,608
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	91,781,278	87,429,463
<u>SHORT-TERM PAYABLES</u>		
General Fund	0	0
Other Funds	3,340,000	4,025,000
TOTAL SHORT-TERM PAYABLES	3,340,000	4,025,000
TOTAL INDEBTEDNESS	<u>95,121,278</u>	<u>91,454,463</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: Represents the Districts PSERS Allocation & Band Uniform Allocation.</i>	5,823,184
0840	Estimated Ending Assigned Fund Balance <i>Explanation: Represents Reserves for Encumbrances.</i>	100,000
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: It is prudent financial management to maintain a reasonable fund balance.</i>	6,806,732
Total Ending Fund Balance - Committed, Assigned, and Unassigned		12,729,916
5900	Budgetary Reserve <i>Explanation: Represents reserves for unforeseen expenditures throughout the fiscal year.</i>	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		13,229,916
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation <i>Explanation: Represents EOY prepaid expenses, general supply inventories, and restricted compensatory education funds.</i>		772,885