

LEA Name: Spring-Ford Area SD

Class: 3

AUN Number: 123467303

County: Montgomery

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: 6/25/2015

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Timothy C. Anspach
Contact Person

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Telephone

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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	4,000,000
2 Estimated Beginning Fund Balance - Assigned	6,628,000
3 Estimated Beginning Fund Balance - Unassigned	8,123,800
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	18,751,800
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	113,099,942
7000 Revenue from State Sources	27,482,028
8000 Revenue from Federal Sources	639,290
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	141,221,260
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 159,973,060

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	93,683,784
6112	Interim Real Estate Taxes	902,419
6113	Public Utility Realty Tax	125,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	1,665,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	126,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	269,423
6150	Current Act 511 Taxes - Proportional Assessments	11,500,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	2,000,000
6500	Earnings on Investments	200,000
6700	Revenues from District Activities	367,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	1,676,816
6910	Rentals	375,000
6920	Contributions/Donations/Grants From Private Sources	5,000
6940	Tuition from Patrons	54,500
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	150,000
REVENUE FROM LOCAL SOURCES		113,099,942

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	9,104,307
7160	Tuition for Orphans and Children Placed in Private Homes	150,000
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	2,622,569
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	1,830,500
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,066,109
7330	Health Services (Medical, Dental, Nurse, Act 25)	165,000
7340	State Property Tax Reduction Allocation	2,387,230
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
7505	Ready to Learn Block Grant	0
7509	Supplemental Equipment Grants	0
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	2,372,605
7820	State Share of Retirement Contributions	7,783,708
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		27,482,028

<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	233,616
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	105,674
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)	300,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
REVENUE FROM FEDERAL SOURCES		639,290

<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		141,221,260

Act 1 Index (current): 1.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(3)
Number of Decimals For Tax Rate Calculation:	3		
Approx. Tax Revenue from RE Taxes:	\$93,686,203		
Amount of Tax Relief for Homestead Exclusions +	\$2,387,230		
Total Approx. Tax Revenue:	\$96,073,433		
Approx. Tax Levy for Tax Rate Calculation:	\$100,231,828		

	Chester	Montgomery	Total
2014-15 Data			
a. Assessed Value	\$129,500,000	\$3,574,100,000	\$3,703,600,000
b. Real Estate Mills	25.7460	25.7460	25.7460
I. 2015-16 Data			
c. 2013 STEB Market Value	\$164,784,730	\$5,403,317,420	\$5,568,102,150
d. Assessed Value	\$116,573,380	\$3,673,387,367	\$3,789,960,747
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2014-15 Calculations			
f. 2014-15 Tax Levy (a * b)	\$3,334,107	\$92,018,779	\$95,352,886
2015-16 Calculations			
II.			
g. Percent of Total Market Value			100.00000%
h. Rebalanced 2014-15 Tax Levy (f Total * g)			\$95,352,886
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	25.7460	25.7460	25.7460
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	95.75000%	95.75000%	95.75000%
k. Tax Levy Needed (Approx. Tax Levy * g)			\$100,231,828
III. I. 2015-16 Real Estate Tax Rate			
(k / d * 1000)	26.4460	26.4460	26.4460
m. Tax Levy Generated by Mills (l / 1000 * d)	\$3,082,900	\$97,146,402	\$100,229,302
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$97,842,072
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$93,683,784

Act 1 Index (current): 1.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(3)
Number of Decimals For Tax Rate Calculation:	3		
Approx. Tax Revenue from RE Taxes:	\$93,686,203		
Amount of Tax Relief for Homestead Exclusions +	\$2,387,230		
Total Approx. Tax Revenue:	\$96,073,433		
Approx. Tax Levy for Tax Rate Calculation:	\$100,231,828		

	Chester	Montgomery	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	26.2351	26.2351	26.2351
q. Mills In Excess of Index if (l > p), (l - p)	0.2109	0.2109	0.4218
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$3,058,314	\$96,371,685	\$99,429,999
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$24,586	\$774,717	\$799,303
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$23,541	\$741,792	\$765,333

Information Related to Property Tax Relief			
Assessed Value Exclusion per Homestead	\$7,242	\$7,242	
Number of Homestead/Farmstead Properties	666	11,802	12,468
V. Median Assessed Value of Homestead Properties			\$148,645

Act 1 Index (current): 1.9%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(3)

Number of Decimals For Tax Rate Calculation:

3

Approx. Tax Revenue from RE Taxes:

\$93,686,203

Amount of Tax Relief for Homestead Exclusions +

\$2,387,230

Total Approx. Tax Revenue:

\$96,073,433

Approx. Tax Levy for Tax Rate Calculation:

\$100,231,828

Chester

Montgomery

Total

	Chester	Montgomery		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$2,387,230	Lowering RE Tax Rate	\$2,387,230
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				<u>\$2,387,230</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
Chester	116,573,380	26.4460	3,082,900			95.75000%	
Montgomery	3,673,387,367	26.4460	97,146,402			95.75000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	3,789,960,747		100,229,302	- 2,387,230	= 97,842,072	95.75000%	= 93,683,784
				Rate			Estimated Revenue
6120 <u>Per Capita Taxes, Section 679</u>				5.00			126,000

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	126,000	126,000
6142 Occupation Taxes - Flat Rate	\$5.00	\$0.00	143,423	143,423
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			269,423	269,423

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%	9,800,000	9,800,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	1,700,000	1,700,000
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			11,500,000	11,500,000

Total Act 511, Current Taxes

Act 511 Tax Limit	---	5,568,102,150	X	12	66,817,226
		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	COUNTY NAME	AUN
Spring-Ford Area SD	Montgomery	123467303

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	\$145,221,260.00
Ending Unassigned Fund Balance	\$8,123,900.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.6%

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	58,837,942	
1200	Special Programs - Elementary/Secondary	25,914,829	
1300	Vocational Education	2,659,012	
1400	Other Instructional Programs - Elementary/Secondary	43,548	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	87,455,331	
2000	Support Services		
2100	Support Services - Pupil Personnel	4,911,942	
2200	Support Services - Instructional Staff	3,645,437	
2300	Support Services - Administration	7,202,428	
2400	Support Services - Pupil Health	2,057,966	
2500	Support Services - Business	960,782	
2600	Operation & Maintenance of Plant Services	12,159,856	
2700	Student Transportation Services	7,592,268	
2800	Support Services - Central	2,593,588	
2900	Other Support Services	111,700	
	Total 2000 Support Services	41,235,967	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	2,226,339	
3300	Community Services	58,546	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	2,284,885	
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		130,976,183
5000	Other Expenditures and Financing Uses		
5100	Debt Service	13,480,124	
5200	Interfund Transfers - Out	464,953	
5300	Transfers Involving Component Units	0	
5500	Special and Extraordinary Items	0	
5900	Budgetary Reserve	300,000	
	Total Other Financing Uses		14,245,077
	Total Estimated Expenditures and Other Financing Uses		145,221,260
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		145,221,260
	Ending Committed, Assigned and Unassigned Fund Balance		14,751,800

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	33,056,479
200	Personnel Services-Employee Benefits	18,285,182
300	Purchased Professional & Technical Services	1,583,963
400	Purchased Property Services	1,319,361
500	Other Purchased Services	2,103,730
600	Supplies	1,739,777
700	Property	744,950
800	Other Objects	4,500
	Total Regular Programs - Elementary/Secondary	58,837,942
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	12,110,246
200	Personnel Services-Employee Benefits	8,190,144
300	Purchased Professional & Technical Services	2,323,289
400	Purchased Property Services	0
500	Other Purchased Services	3,024,150
600	Supplies	161,900
700	Property	103,000
800	Other Objects	2,100
	Total Special Programs - Elementary/Secondary	25,914,829
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	1,429,241
600	Supplies	0
700	Property	0
800	Other Objects	1,229,771
	Total Vocational Education	2,659,012
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	30,000
200	Personnel Services-Employee Benefits	10,048
300	Purchased Professional & Technical Services	3,500
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	43,548

<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
Total Instruction		87,455,331

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	2,857,553
200	Personnel Services-Employee Benefits	1,691,527
300	Purchased Professional & Technical Services	152,500
400	Purchased Property Services	0
500	Other Purchased Services	6,375
600	Supplies	161,437
700	Property	0
800	Other Objects	42,550
	Total Support Services - Pupil Personnel	4,911,942
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,968,603
200	Personnel Services-Employee Benefits	1,198,335
300	Purchased Professional & Technical Services	123,460
400	Purchased Property Services	21,339
500	Other Purchased Services	8,220
600	Supplies	314,348
700	Property	1,082
800	Other Objects	10,050
	Total Support Services - Instructional Staff	3,645,437
2300	Support Services - Administration	
100	Personnel Services-Salaries	4,034,494
200	Personnel Services-Employee Benefits	2,240,736
300	Purchased Professional & Technical Services	652,487
400	Purchased Property Services	400
500	Other Purchased Services	189,376
600	Supplies	38,035
700	Property	0
800	Other Objects	46,900
	Total Support Services - Administration	7,202,428
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	761,848
200	Personnel Services-Employee Benefits	527,318
300	Purchased Professional & Technical Services	711,190
400	Purchased Property Services	200
500	Other Purchased Services	0
600	Supplies	57,410
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	2,057,966

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	567,066
200	Personnel Services-Employee Benefits	355,116
300	Purchased Professional & Technical Services	7,000
400	Purchased Property Services	4,500
500	Other Purchased Services	22,500
600	Supplies	3,600
700	Property	0
800	Other Objects	1,000
	Total Support Services - Business	960,782
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	3,042,656
200	Personnel Services-Employee Benefits	2,094,382
300	Purchased Professional & Technical Services	89,200
400	Purchased Property Services	5,331,375
500	Other Purchased Services	371,088
600	Supplies	1,113,005
700	Property	105,000
800	Other Objects	13,150
	Total Operation & Maintenance of Plant Services	12,159,856
2700	Student Transportation Services	
100	Personnel Services-Salaries	98,034
200	Personnel Services-Employee Benefits	76,594
300	Purchased Professional & Technical Services	5,000
400	Purchased Property Services	5,000
500	Other Purchased Services	7,406,825
600	Supplies	565
700	Property	0
800	Other Objects	250
	Total Student Transportation Services	7,592,268
2800	Support Services - Central	
100	Personnel Services-Salaries	1,106,263
200	Personnel Services-Employee Benefits	730,208
300	Purchased Professional & Technical Services	125,511
400	Purchased Property Services	89,328
500	Other Purchased Services	177,255
600	Supplies	363,423
700	Property	0
800	Other Objects	1,600
	Total Support Services - Central	2,593,588

<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	111,700
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	111,700
Total Support Services		41,235,967
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	1,215,020
200	Personnel Services-Employee Benefits	512,438
300	Purchased Professional & Technical Services	78,524
400	Purchased Property Services	69,410
500	Other Purchased Services	199,897
600	Supplies	63,300
700	Property	59,000
800	Other Objects	28,750
	Total Student Activities	2,226,339

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	40,000
200	Personnel Services-Employee Benefits	13,396
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	150
600	Supplies	5,000
700	Property	0
800	Other Objects	0
	Total Community Services	58,546
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	2,284,885
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	4,610,124
900	Other Uses of Funds	8,870,000
	Total Debt Service	13,480,124
5200	Interfund Transfers - Out	
900	Other Uses of Funds	464,953
	Total Interfund Transfers - Out	464,953

<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	300,000
	Total Budgetary Reserve	300,000
	Total Other Expenditures and Financing Uses	14,245,077
TOTAL EXPENDITURES		145,221,260

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	8,123,700	8,123,700
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	13,909,500	13,909,500
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	8,043,300	8,943,300
Enterprise Fund (Food Service, Child Care)	562,600	562,600
Internal Service Fund	8,630,500	8,630,500
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Cash and Short-Term Investments	39,269,600	40,169,600
<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	0	0
TOTAL CASH AND INVESTMENTS	39,269,600	40,169,600

	<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	121,858,050	110,909,975
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	0	0
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	121,858,050	110,909,975
<u>SHORT-TERM PAYABLES</u>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	<u>121,858,050</u>	<u>110,909,975</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: <i>Future PSERS Commitment</i>	4,000,000
0840	Estimated Ending Assigned Fund Balance Explanation: <i>Assessment appeals</i>	2,627,900
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>unassigned fund balance below 8% cap</i>	8,123,900
Total Ending Fund Balance - Committed, Assigned, and Unassigned		14,751,800
5900	Budgetary Reserve Explanation: <i>Unforeseen expenditures</i>	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		15,051,800
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation Explanation:		2,078,900