LEA Name: Shamokin Area SD | Class: 3 | AUN Number: 116496503 | County: orthumberland

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:

President of the Board - Original Signature Required	May 14, 2015 Date
Secretary of the Board - Original Signature Required	May 14, 2015 Date
Chief School Administrator - Original Signature Required	May 14, 2015 Date
Karen Colangelo Contact Person	(570) 648-5752 4123 Telephone Extension
kcolangelo@indians.k12.pa.us E-mail Address	

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

	ITEM	AMOUNTS	
	Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
1	Estimated Beginning Fund Balance - Committed	0	
2	Estimated Beginning Fund Balance - Assigned	2,000,000	
3	Estimated Beginning Fund Balance - Unassigned	2,350,407	
4		0	
5		0	
6		0	
	Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**4,350,407**
	Estimated Revenues And Other Financing Sources		
6000	Revenue from Local Sources	9,605,138	
7000	Revenue from State Sources	17,486,375	
8000	Revenue from Federal Sources	1,596,282	
9000	Other Financing Sources	0	
	Total Estimated Revenues And Other Financing Sources		**28,687,795**
	Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**33,038,202**

FUNCTION	DESCRIPTION	Amounts	
REVENUE FROM LOCAL SOURCES			
6111	Current Real Estate Taxes	2,494,438	
6112	Interim Real Estate Taxes	0	
6113	Public Utility Realty Tax	7,700	
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	38,000	
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0	
6120	Per Capita Taxes, Section 679	60,000	
6130	Taxpayer Relief Taxes - Proportional Assessments	0	
6140	Current Act 511 Taxes - Flat Rate Assessments	68,000	
6150	Current Act 511 Taxes - Proportional Assessments	1,865,000	
6160	Non-Real Estate Taxes - First Class Districts Only	0	
6400	Delinquencies on Taxes Levied / Assessed by LEA	600,000	
6500	Earnings on Investments	4,000	
6700	Revenues from District Activities	80,000	
6800	Revenue from Intermediary Sources / Pass-Through Funds	500,000	
6910	Rentals	1,300,000	
6920	Contributions/Donations/Grants From Private Sources	0	
6940	Tuition from Patrons	2,500,000	
6960	Services Provided Other Local Governmental Units / LEAs	60,000	
6970	Services Provided Other Funds	0	
6980	Revenue From Community Service Activities	3,000	
6990	Refunds and Other Miscellaneous Revenue	25,000	
	REVENUE FROM LOCAL SOURCES		**9,605,138**

FUNCTION	DESCRIPTION	Amounts	
REVENUE FROM STATE SOURCES			
7110	Basic Education Funding (Gross)	12,269,774	
7160	Tuition for Orphans and Children Placed in Private Homes	100,000	
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	1,590,485	
7272	Early Intervention	0	
7280	Adult Literacy	0	
7292	Pre-K Counts	147,000	
7299	Other Program Subsidies Not Listed in 7200 Series	0	
7310	Transportation (Regular and Additional)	830,000	
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	0	
7330	Health Services (Medical, Dental, Nurse, Act 25)	52,000	
7340	State Property Tax Reduction Allocation	352,116	
7350	Sewage Treatment Operations / Environmental Subsidies	0	
7360	Safe Schools	0	
7400	Vocational Training of the Unemployed	0	
7501	PA Accountability Grants	325,000	
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	580,000	
7820	State Share of Retirement Contributions	1,240,000	
7900	Revenue for Technology	0	
	REVENUE FROM STATE SOURCES		**17,486,375**

FUNCTION	DESCRIPTION	Amounts	
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	1,080,000	
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	167,000	
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	192,282	
8519	NCLB, Title VI - Flexibility and Accountability	47,000	
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)	80,000	
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	30,000	
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0	
	REVENUE FROM FEDERAL SOURCES		**1,596,282**

FUNCTION	DESCRIPTION	Amounts	
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			28,687,795

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

AUN: 116496503 Shamokin Area SD

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Real Estate Tax Rate (RETR) Report for 2015-2016

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	$2,494,438
Amount of Tax Relief for Homestead Exclusions +	$352,116
Total Approx. Tax Revenue:	$2,846,554
Approx. Tax Levy for Tax Rate Calculation:	$3,286,749

		Northumberland	Total
	2014-15 Data		
	a. Assessed Value	$114,053,588	$114,053,588
	b. Real Estate Mills	27.9500	
I.	**2015-16 Data**		
	c. 2013 STEB Market Value	$437,452,554	$437,452,554
	d. Assessed Value	$114,281,943	$114,281,943
	e. Assessed Value of New Constr/ Renov	$0	$0
	2014-15 Calculations		
	f. 2014-15 Tax Levy (a * b)	$3,187,798	$3,187,798
	2015-16 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2014-15 Tax Levy (f Total * g)	$3,187,798	$3,187,798
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	27.9500	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	85.00000%	85.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$3,286,749	$3,286,749
III.	**l. 2015-16 Real Estate Tax Rate** (k / d * 1000)	**28.7600**	
	m. Tax Levy Generated by Mills (l / 1000 * d)	$3,286,749	$3,286,749
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$2,934,633
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$2,494,438

Act 1 Index (current): 2.9%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$2,494,438**
Amount of Tax Relief for Homestead Exclusions +	**$352,116**
Total Approx. Tax Revenue:	**$2,846,554**
Approx. Tax Levy for Tax Rate Calculation:	**$3,286,749**

		Northumberland	**Total**
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	28.7605	
	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)	$3,286,806	$3,286,806
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	$2,506	
	Number of Homestead/Farmstead Properties	4,909	4,909
V.	Median Assessed Value of Homestead Properties		$7,580

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	**$2,494,438**
Amount of Tax Relief for Homestead Exclusions +	**$352,116**
Total Approx. Tax Revenue:	**$2,846,554**
Approx. Tax Levy for Tax Rate Calculation:	**$3,286,749**

	Northumberland			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$352,116	Lowering RE Tax Rate	$0	$352,116
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				$352,116

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
Northumberland	114,281,943	28.7600	3,286,749					85.00000%		
	0		0					0.00000%		
	0		0					0.00000%		
	0		0					0.00000%		
Totals:	114,281,943		3,286,749	-	352,116	=	2,934,633	85.00000%	=	2,494,438

	Rate	Estimated Revenue
6120 Per Capita Taxes, Section 679	5.00	60,000

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	48,000	42,000
6142	Occupation Taxes - Flat Rate	$0.00	$0.00	0	0
6143	Local Services / Occupational Privilege Taxes	$10.00	$0.00	33,000	26,000
6144	Trailer Taxes	$0.00	$0.00	0	0
6145	Business Privilege Taxes - Flat Rate	$0.00	$0.00	0	0
6146	Mechanical Device Taxes - Flat Rate	$0.00	$0.00	0	0
6149	Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes - Flat Rate Assessments			81,000	68,000

6150	Current Act 511 Taxes - Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Earned Income Taxes, Act 511	1.00%	0.00%	12,000,000	1,100,000
6152	Occupation Taxes - Proportional Rate	200	0	600,000	500,000
6153	Real Estate Transfer Taxes	1.00%	0.00%	75,000	75,000
6154	Amusement Taxes	0.00%	0.00%	0	0
6155	Business Privilege Taxes - Proportional Rate	1	0	200,000	190,000
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			12,875,000	1,865,000
	Total Act 511, Current Taxes				**1,933,000**

Act 511 Tax Limit	-->	437,452,554	X	12		5,249,431
		Market Value		Mills		(511 Limit)

Tax Function	Description	Tax Rate Charged in: 2014-2015 (Rebalanced)	Tax Rate Charged in: 2015-2016	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2014-2015 (Rebalanced)	Additional Tax Rate Charged in: 2015-2016	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Northumberland County	27.9500	28.7600	2.90%	Yes	2.9%				
6120	Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	2.9%				
	Act 1 EIT/PIT									
6131	Earned Income Taxes, Act 1									
6132	Personal Income Taxes, Act 1									
	Act 511 Flat Rate Taxes									
6141	Per Capita Taxes, Act 511	$5.00	$5.00	0.00%	Yes	2.9%				
6142	Occupation Taxes - Flat Rate									
6143	Local Services / Occupational Privilege Tax	$10.00	$10.00	0.00%	Yes	2.9%				
6144	Trailer Taxes									
6145	Business Privilege Taxes - Flat Rate									
6146	Mechanical Device Taxes - Flat Rate									
6149	Other Flat Rate Assessments									
	Act 511 Proportional Rate Taxes									
6151	Earned Income Taxes, Act 511	1.000%	1.000%	0.00%	Yes	2.9%				
6152	Occupation Taxes - Proportional Rate	200.000	200.000	0.00%	Yes	2.9%				
6153	Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.9%				
6154	Amusement Taxes									
6155	Business Privilege Taxes - Proportional Rate	1.000	1.000	0.00%	Yes	2.9%				
6156	Mechanical Device Taxes - Percentage									
6157	Mercantile Taxes									
6159	Other Proportional Assessments									

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Shamokin Area SD	Northumberland	116496503

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	$32,314,272.00
Ending Unassigned Fund Balance	$223,930.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.7%

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

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: BUDGET SUMMARY

	ITEM	AMOUNTS			
1000	Instruction				
	1100 Regular Programs - Elementary/Secondary	12,227,384			
	1200 Special Programs - Elementary/Secondary	4,339,954			
	1300 Vocational Education	1,606,416			
	1400 Other Instructional Programs - Elementary/Secondary	1,789,962			
	1500 Nonpublic School Programs	0			
	1600 Adult Education Programs	0			
	1700 Higher Education Programs	0			
	1800 Pre-Kindergarten	199,877			
	Total 1000 Instruction	**20,163,593**			
2000	Support Services				
	2100 Support Services - Pupil Personnel	703,712			
	2200 Support Services - Instructional Staff	638,869			
	2300 Support Services - Administration	1,596,409			
	2400 Support Services - Pupil Health	372,461			
	2500 Support Services - Business	695,616			
	2600 Operation & Maintenance of Plant Services	4,854,159			
	2700 Student Transportation Services	1,497,827			
	2800 Support Services - Central	782,899			
	2900 Other Support Services	0			
	Total 2000 Support Services	**11,141,952**			
3000	Operation of Non-instructional Services				
	3100 Food Services	0			
	3200 Student Activities	630,068			
	3300 Community Services	27,059			
	3400 Scholarships and Awards	1,600			
	Total 3000 Operation of Non-instructional Services	**658,727**			
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		**31,964,272**		
5000	Other Expenditures and Financing Uses				
	5100 Debt Service	0			
	5200 Interfund Transfers - Out	0			
	5300 Transfers Involving Component Units	0			
	5500 Special and Extraordinary Items	0			
	5900 Budgetary Reserve	350,000			
	Total Other Financing Uses		**350,000**		
	Total Estimated Expenditures and Other Financing Uses			**32,314,272**	
	Appropriation of Prior Year Fund Balance			**0**	
	Total Appropriations				**32,314,272**
	Ending Committed, Assigned and Unassigned Fund Balance				**723,930**

Function-Object	Description	Amounts
1000	**INSTRUCTION**	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	5,278,318
200	Personnel Services-Employee Benefits	4,759,513
300	Purchased Professional & Technical Services	303,127
400	Purchased Property Services	120,511
500	Other Purchased Services	1,172,588
600	Supplies	464,624
700	Property	124,987
800	Other Objects	3,716
	Total Regular Programs - Elementary/Secondary	12,227,384
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	1,661,002
200	Personnel Services-Employee Benefits	1,192,106
300	Purchased Professional & Technical Services	1,150,787
400	Purchased Property Services	2,050
500	Other Purchased Services	186,269
600	Supplies	143,540
700	Property	2,500
800	Other Objects	1,700
	Total Special Programs - Elementary/Secondary	4,339,954
1300	Vocational Education	
100	Personnel Services-Salaries	402,832
200	Personnel Services-Employee Benefits	312,410
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	4,600
500	Other Purchased Services	850,000
600	Supplies	36,574
700	Property	0
800	Other Objects	0
	Total Vocational Education	1,606,416
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	420,831
200	Personnel Services-Employee Benefits	366,008
300	Purchased Professional & Technical Services	773,400
400	Purchased Property Services	0
500	Other Purchased Services	148,600
600	Supplies	61,923
700	Property	19,200
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	1,789,962

Function-Object	Description	Amounts	
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	88,806	
200	Personnel Services-Employee Benefits	73,571	
300	Purchased Professional & Technical Services	18,000	
400	Purchased Property Services	0	
500	Other Purchased Services	500	
600	Supplies	19,000	
700	Property	0	
800	Other Objects	0	
	Total Pre-Kindergarten	199,877	
Total Instruction			**20,163,593**

Function-Object	Description	Amounts
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	348,222
200	Personnel Services-Employee Benefits	240,307
300	Purchased Professional & Technical Services	90,360
400	Purchased Property Services	0
500	Other Purchased Services	6,100
600	Supplies	17,223
700	Property	0
800	Other Objects	1,500
	Total Support Services - Pupil Personnel	703,712
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	271,690
200	Personnel Services-Employee Benefits	216,695
300	Purchased Professional & Technical Services	78,709
400	Purchased Property Services	12,500
500	Other Purchased Services	10,025
600	Supplies	36,511
700	Property	0
800	Other Objects	12,739
	Total Support Services - Instructional Staff	638,869
2300	Support Services - Administration	
100	Personnel Services-Salaries	807,200
200	Personnel Services-Employee Benefits	544,406
300	Purchased Professional & Technical Services	98,270
400	Purchased Property Services	12,928
500	Other Purchased Services	72,533
600	Supplies	42,161
700	Property	5,327
800	Other Objects	13,584
	Total Support Services - Administration	1,596,409
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	174,219
200	Personnel Services-Employee Benefits	155,623
300	Purchased Professional & Technical Services	12,140
400	Purchased Property Services	1,045
500	Other Purchased Services	934
600	Supplies	28,300
700	Property	0
800	Other Objects	200
	Total Support Services - Pupil Health	372,461

Function-Object		Description	Amounts
2500		Support Services - Business	
	100	Personnel Services-Salaries	339,271
	200	Personnel Services-Employee Benefits	237,272
	300	Purchased Professional & Technical Services	53,195
	400	Purchased Property Services	19,328
	500	Other Purchased Services	36,550
	600	Supplies	9,300
	700	Property	0
	800	Other Objects	700
		Total Support Services - Business	695,616
2600		Operation & Maintenance of Plant Services	
	100	Personnel Services-Salaries	884,466
	200	Personnel Services-Employee Benefits	740,193
	300	Purchased Professional & Technical Services	210,843
	400	Purchased Property Services	2,172,684
	500	Other Purchased Services	108,167
	600	Supplies	737,206
	700	Property	0
	800	Other Objects	600
		Total Operation & Maintenance of Plant Services	4,854,159
2700		Student Transportation Services	
	100	Personnel Services-Salaries	0
	200	Personnel Services-Employee Benefits	0
	300	Purchased Professional & Technical Services	3,000
	400	Purchased Property Services	8,000
	500	Other Purchased Services	1,477,327
	600	Supplies	8,500
	700	Property	0
	800	Other Objects	1,000
		Total Student Transportation Services	1,497,827
2800		Support Services - Central	
	100	Personnel Services-Salaries	96,851
	200	Personnel Services-Employee Benefits	68,396
	300	Purchased Professional & Technical Services	47,672
	400	Purchased Property Services	106,720
	500	Other Purchased Services	6,040
	600	Supplies	124,600
	700	Property	328,120
	800	Other Objects	4,500
		Total Support Services - Central	782,899

Function-Object	Description	Amounts	
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			**11,141,952**
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	310,607	
200	Personnel Services-Employee Benefits	67,187	
300	Purchased Professional & Technical Services	87,182	
400	Purchased Property Services	20,230	
500	Other Purchased Services	74,573	
600	Supplies	57,350	
700	Property	0	
800	Other Objects	12,939	
	Total Student Activities	630,068	

Function-Object	Description	Amounts	
3300	Community Services		
100	Personnel Services-Salaries	5,000	
200	Personnel Services-Employee Benefits	947	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	6,650	
600	Supplies	14,262	
700	Property	0	
800	Other Objects	200	
	Total Community Services	27,059	
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	1,600	
700	Property	0	
800	Other Objects	0	
	Total Scholarships and Awards	1,600	
	Total Operation of Non-instructional Services		**658,727**
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	0	
900	Other Uses of Funds	0	
	Total Debt Service	0	
5200	Interfund Transfers - Out		
900	Other Uses of Funds	0	
	Total Interfund Transfers - Out	0	

Function-Object	Description	Amounts		
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	350,000		
	Total Budgetary Reserve	350,000		
	Total Other Expenditures and Financing Uses		**350,000**	
TOTAL EXPENDITURES				**32,314,272**

	06/30/2015 Estimate	06/30/2016 Projection
CASH AND SHORT-TERM INVESTMENTS		
General Fund	2,000,000	700,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	1,300,000	130,000
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	2,000,000	1,500,000
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	700,000	600,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	20,000	20,000
Agency Fund	0	0
Total Cash and Short-Term Investments	**6,020,000**	**2,950,000**
LONG-TERM INVESTMENTS		
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	**6,020,000**	**2,950,000**

	06/30/2015 Estimate	06/30/2016 Projection
LONG-TERM INDEBTEDNESS		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	3,390,000	3,164,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	550,000	550,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	3,940,000	3,714,000
SHORT-TERM PAYABLES		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	**3,940,000**	**3,714,000**

Account	Description	Amounts	
0830	Estimated Ending Committed Fund Balance	0	
0840	Estimated Ending Assigned Fund Balance	500,000	
	Explanation: *assigned estimate to offset future expenditures for psers and healthcare act penalities/fees*		
0850	Estimated Ending Unassigned Fund Balance	223,930	
	Explanation: *estimated ending unassigned fund balance*		
	Total Ending Fund Balance - Committed, Assigned, and Unassigned		**723,930**
5900	**Budgetary Reserve**		**350,000**
	Explanation: *contingency for unforeseen expenditures; both bargaining units are in negotiations since July, 2013*		
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**1,073,930**
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		**0**