

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: XXXXXX

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

XXXXXX  
\_\_\_\_\_  
Date

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

XXXXXX  
\_\_\_\_\_  
Date

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

XXXXXX  
\_\_\_\_\_  
Date

Thomas J. Melone  
\_\_\_\_\_  
Contact Person

(570) 655-3733      2431  
\_\_\_\_\_  
Telephone                      Extension

albertmeloneco@wyomingarea.org  
\_\_\_\_\_  
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

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
1 Estimated Beginning Fund Balance - Committed	0
2 Estimated Beginning Fund Balance - Assigned	1,040,357
3 Estimated Beginning Fund Balance - Unassigned	2,240,187
4	0
5	0
6	0
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b>3,280,544</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	17,109,283
7000 Revenue from State Sources	13,809,551
8000 Revenue from Federal Sources	762,184
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>31,681,018</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	 <b>34,961,562</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	13,227,683
6112	Interim Real Estate Taxes	0
6113	Public Utility Realty Tax	19,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	25,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	27,500
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	51,500
6150	Current Act 511 Taxes - Proportional Assessments	2,068,600
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,306,500
6500	Earnings on Investments	15,000
6700	Revenues from District Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	300,000
6910	Rentals	3,000
6920	Contributions/Donations/Grants From Private Sources	15,000
6940	Tuition from Patrons	17,500
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	33,000
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>17,109,283</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	7,557,750
7160	Tuition for Orphans and Children Placed in Private Homes	51,000
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	1,422,017
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)	1,200,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	254,323
7330	Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340	State Property Tax Reduction Allocation	466,756
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	120,866
7505	Ready to Learn Block Grant	157,961
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	585,261
7820	State Share of Retirement Contributions	1,943,617
7900	Revenue for Technology	0
	<b>REVENUE FROM STATE SOURCES</b>	<b>13,809,551</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	608,764
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	103,420
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)	50,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>762,184</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>31,681,018</b>

Act 1 Index (current): 2.6%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions +

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

4

\$13,227,753

\$466,756

\$13,694,509

\$15,246,368

Luzerne

Section 672.1 Method Choice:

(a)(1)

Wyoming

Total

	Luzerne	Wyoming	Total
<b>2014-15 Data</b>			
a. Assessed Value	\$1,000,079,100	\$8,986,650	\$1,009,065,750
b. Real Estate Mills	14.3018	73.6705	
<b>I. 2015-16 Data</b>			
c. 2013 STEB Market Value	\$820,812,794	\$38,973,646	\$859,786,440
d. Assessed Value	\$994,858,700	\$8,923,740	\$1,003,782,440
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2014-15 Calculations</b>			
f. 2014-15 Tax Levy (a * b)	\$14,302,931	\$662,051	\$14,964,982
<b>2015-16 Calculations</b>			
II. g. Percent of Total Market Value	95.46706%	4.53294%	100.00000%
h. Rebalanced 2014-15 Tax Levy (f Total * g)	\$14,286,628	\$678,354	\$14,964,982
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	14.3018	75.4846	
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	89.50000%	89.50000%	89.50000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$14,555,259	\$691,109	\$15,246,368
III. i. 2015-16 Real Estate Tax Rate (k / d * 1000)	14.6304	77.4461	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$14,555,181	\$691,109	\$15,246,290
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$14,779,534
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$13,227,683

Act 1 Index (current): 2.6%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions +

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

4

\$13,227,753

\$466,756

\$13,694,509

\$15,246,368

Section 672.1 Method Choice:

(a)(1)

Luzerne

Wyoming

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	14.6736	77.4471	
q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.0000	0.0000
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$14,598,159	\$691,118	\$15,289,277
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$5,838	\$1,103	
Number of Homestead/Farmstead Properties	5,259	206	5,465
V. Median Assessed Value of Homestead Properties			\$109,150



Act 1 Index (current): 2.6%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions +

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

4

\$13,227,753

\$466,756

\$13,694,509

\$15,246,368

Section 672.1 Method Choice:

(a)(1)

Luzerne

Wyoming

Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions

\$466,756

Lowering RE Tax Rate

\$0

\$466,756

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$466,756

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
Luzerne	994,858,700	14.6304	14,555,181			89.50000%	
Wyoming	8,923,740	77.4461	691,109			89.50000%	
	0		0			0.00000%	
	0		0			0.00000%	
<b>Totals:</b>	<b>1,003,782,440</b>		<b>15,246,290</b>	<b>- 466,756</b>	<b>= 14,779,534</b>	<b>X 89.50000%</b>	<b>= 13,227,683</b>

	Rate	Estimated Revenue
6120 <u>Per Capita Taxes, Section 679</u>	5.00	27,500

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6140 <u>Current Act 511 Taxes - Flat Rate Assessments</u>				
6141 Per Capita Taxes, Act 511	\$5.00	\$0.00	27,500	27,500
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	24,000	24,000
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
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>51,500</b>	<b>51,500</b>

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150 <u>Current Act 511 Taxes - Proportional Assessments</u>				
6151 Earned Income Taxes, Act 511	0.50%	0.00%	1,900,000	1,900,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	168,600	168,600
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
<b>Total Current Act 511 Taxes - Proportional Assessments</b>			<b>2,068,600</b>	<b>2,068,600</b>

**Total Act 511, Current Taxes**

Act 511 Tax Limit --->	859,786,440	X	12	10,317,437
	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 Wyoming Area SD	COUNTY NAME Luzerne	AUN 118409203
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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	\$33,321,286.00
Ending Unassigned Fund Balance	\$1,640,276.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.0%

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 XXXXXXXXXXXX	DATE XXXXXX
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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	14,801,390	
1200 Special Programs - Elementary/Secondary	4,281,482	
1300 Vocational Education	948,275	
1400 Other Instructional Programs - Elementary/Secondary	1,022,049	
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>21,053,196</b>	
2000 Support Services		
2100 Support Services - Pupil Personnel	740,528	
2200 Support Services - Instructional Staff	474,787	
2300 Support Services - Administration	1,796,928	
2400 Support Services - Pupil Health	578,644	
2500 Support Services - Business	363,523	
2600 Operation & Maintenance of Plant Services	3,017,214	
2700 Student Transportation Services	1,793,946	
2800 Support Services - Central	184,501	
2900 Other Support Services	46,000	
<b>Total 2000 Support Services</b>	<b>8,996,071</b>	
3000 Operation of Non-instructional Services		
3100 Food Services	0	
3200 Student Activities	563,484	
3300 Community Services	149,539	
3400 Scholarships and Awards	0	
<b>Total 3000 Operation of Non-instructional Services</b>	<b>713,023</b>	
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services	7,500	
<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>7,500</b>	
<b>Total Estimated Expenditures</b>		<b>30,769,790</b>
5000 Other Expenditures and Financing Uses		
5100 Debt Service	2,431,496	
5200 Interfund Transfers - Out	70,000	
5300 Transfers Involving Component Units	0	
5500 Special and Extraordinary Items	0	
5900 Budgetary Reserve	50,000	
<b>Total Other Financing Uses</b>		<b>2,551,496</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>33,321,286</b>
<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
<b>Total Appropriations</b>		<b>33,321,286</b>
<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>1,640,276</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	8,516,054
200	Personnel Services-Employee Benefits	5,263,796
300	Purchased Professional & Technical Services	92,500
400	Purchased Property Services	5,000
500	Other Purchased Services	555,100
600	Supplies	344,740
700	Property	14,200
800	Other Objects	10,000
	Total Regular Programs - Elementary/Secondary	14,801,390
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	1,780,751
200	Personnel Services-Employee Benefits	927,281
300	Purchased Professional & Technical Services	1,144,000
400	Purchased Property Services	0
500	Other Purchased Services	354,400
600	Supplies	69,550
700	Property	5,000
800	Other Objects	500
	Total Special Programs - Elementary/Secondary	4,281,482
1300	Vocational Education	
100	Personnel Services-Salaries	258,067
200	Personnel Services-Employee Benefits	150,881
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	1,000
500	Other Purchased Services	509,527
600	Supplies	27,700
700	Property	1,100
800	Other Objects	0
	Total Vocational Education	948,275
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	513,823
200	Personnel Services-Employee Benefits	268,426
300	Purchased Professional & Technical Services	222,000
400	Purchased Property Services	0
500	Other Purchased Services	10,500
600	Supplies	6,900
700	Property	0
800	Other Objects	400
	Total Other Instructional Programs - Elementary/Secondary	1,022,049

<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>21,053,196</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	412,529
200	Personnel Services-Employee Benefits	250,899
300	Purchased Professional & Technical Services	65,000
400	Purchased Property Services	0
500	Other Purchased Services	1,900
600	Supplies	8,200
700	Property	1,000
800	Other Objects	1,000
	Total Support Services - Pupil Personnel	740,528
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	172,278
200	Personnel Services-Employee Benefits	104,308
300	Purchased Professional & Technical Services	57,151
400	Purchased Property Services	22,000
500	Other Purchased Services	77,600
600	Supplies	38,150
700	Property	750
800	Other Objects	2,550
	Total Support Services - Instructional Staff	474,787
2300	Support Services - Administration	
100	Personnel Services-Salaries	921,831
200	Personnel Services-Employee Benefits	588,417
300	Purchased Professional & Technical Services	193,500
400	Purchased Property Services	0
500	Other Purchased Services	34,670
600	Supplies	12,260
700	Property	1,500
800	Other Objects	44,750
	Total Support Services - Administration	1,796,928
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	219,927
200	Personnel Services-Employee Benefits	111,867
300	Purchased Professional & Technical Services	243,750
400	Purchased Property Services	200
500	Other Purchased Services	400
600	Supplies	1,500
700	Property	500
800	Other Objects	500
	Total Support Services - Pupil Health	578,644



<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	73,072
200	Personnel Services-Employee Benefits	76,697
300	Purchased Professional & Technical Services	150,441
400	Purchased Property Services	20,000
500	Other Purchased Services	2,600
600	Supplies	3,000
700	Property	500
800	Other Objects	37,213
	Total Support Services - Business	363,523
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,067,588
200	Personnel Services-Employee Benefits	652,382
300	Purchased Professional & Technical Services	15,500
400	Purchased Property Services	419,000
500	Other Purchased Services	225,144
600	Supplies	593,100
700	Property	44,000
800	Other Objects	500
	Total Operation & Maintenance of Plant Services	3,017,214
2700	Student Transportation Services	
100	Personnel Services-Salaries	68,962
200	Personnel Services-Employee Benefits	44,284
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	1,675,700
600	Supplies	4,000
700	Property	0
800	Other Objects	1,000
	Total Student Transportation Services	1,793,946
2800	Support Services - Central	
100	Personnel Services-Salaries	61,175
200	Personnel Services-Employee Benefits	46,326
300	Purchased Professional & Technical Services	77,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Support Services - Central	184,501

<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	46,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	46,000
	<b>Total Support Services</b>	<b>8,996,071</b>
3000	<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	248,520
200	Personnel Services-Employee Benefits	95,850
300	Purchased Professional & Technical Services	1,200
400	Purchased Property Services	3,000
500	Other Purchased Services	97,464
600	Supplies	112,450
700	Property	2,500
800	Other Objects	2,500
	Total Student Activities	563,484

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	94,200
200	Personnel Services-Employee Benefits	4,839
300	Purchased Professional & Technical Services	15,000
400	Purchased Property Services	0
500	Other Purchased Services	6,500
600	Supplies	4,000
700	Property	0
800	Other Objects	25,000
	Total Community Services	149,539
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>713,023</b>
4000	<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	2,500
500	Other Purchased Services	0
600	Supplies	0
700	Property	5,000
	<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>7,500</b>
5000	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	22,723
900	Other Uses of Funds	2,408,773
	Total Debt Service	2,431,496
5200	Interfund Transfers - Out	
900	Other Uses of Funds	70,000
	Total Interfund Transfers - Out	70,000

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
5300	Transfers Involving Component Units	
900	Other Uses of Funds	0
	Total Transfers Involving Component Units	0
5500	Special and Extraordinary Items	
800	Other Objects	0
900	Other Uses of Funds	0
	Total Special and Extraordinary Items	0
5900	Budgetary Reserve	
800	Other Objects	50,000
	Total Budgetary Reserve	50,000
	<b>Total Other Expenditures and Financing Uses</b>	<b>2,551,496</b>
<b>TOTAL EXPENDITURES</b>		<b>33,321,286</b>

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	5,200,000	4,500,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	5,000	5,000
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)	50,000	45,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	70,000	68,000
Agency Fund	85,000	80,000
<b>Total Cash and Short-Term Investments</b>	<b>5,410,000</b>	<b>4,698,000</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>5,410,000</b>	<b>4,698,000</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	3,950,000	3,960,000
Bonds Payable	22,661,663	21,479,280
Lease-Purchase Obligations	50,000	50,000
Accumulated Compensated Absences	550,000	560,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	27,211,663	26,049,280
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	450,000	500,000
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	450,000	500,000
<b>TOTAL INDEBTEDNESS</b>	<b><u>27,661,663</u></b>	<b><u>26,549,280</u></b>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	0
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: The School District believes that the estimated fund balance is justified for good fiscal management. Maintaining a fund balance at this level is in compliance with the recommended levels.</i>	1,640,276
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>		<b>1,640,276</b>
5900	<b>Budgetary Reserve</b> <i>Explanation: Reserve for unanticipated expenditures.</i>	<b>50,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>		<b>1,690,276</b>
<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b> <i>Explanation: Reserve for Inventories.</i>		<b>15,500</b>