

LEA Name: Berwick Area SD

Class: 3

AUN Number: 116191103

County: Columbia

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

**General Fund Budget Approval**

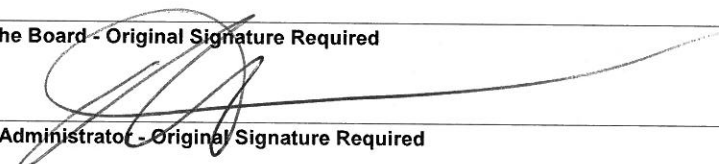
Date of Adoption of the General Fund Budget: 6/8/2015

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

\_\_\_\_\_  
Date June 8, 2015

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date 6/12/15

CHRISTINA BASON  
\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
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\_\_\_\_\_  
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

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME Berwick Area SD	COUNTY NAME Columbia	AUN 116191103
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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%

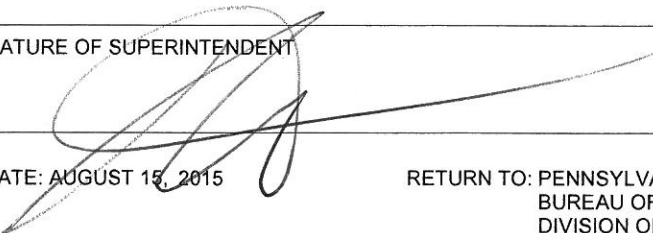
Did you raise property taxes in SY 2015-2016 (compared to 2014-2015)?    Yes      
   No   

If yes, see information below, taken from the 2015-2016 General Fund Budget.

Total Budgeted Expenditures	\$53,178,925.00
Ending Unassigned Fund Balance	\$9,020,507.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	17.0%

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 6/12/15
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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>
<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	24,500,000
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	0
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>24,500,000</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	18,934,187
7000 Revenue from State Sources	23,656,182
8000 Revenue from Federal Sources	1,191,946
9000 Other Financing Sources	9,365,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>53,147,315</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	 <b>77,647,315</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	14,698,752
6112	Interim Real Estate Taxes	35,000
6113	Public Utility Realty Tax	22,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	12,500
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	40,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	150,500
6150	Current Act 511 Taxes - Proportional Assessments	1,890,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,152,500
6500	Earnings on Investments	82,000
6700	Revenues from District Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	645,000
6910	Rentals	60,620
6920	Contributions/Donations/Grants From Private Sources	30,000
6940	Tuition from Patrons	77,315
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	38,000
<b>REVENUE FROM LOCAL SOURCES</b>		<b>18,934,187</b>

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

AUN: 116191103 Berwick Area SD

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	15,073,488
7160	Tuition for Orphans and Children Placed in Private Homes	21,792
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	2,309,378
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)	683,480
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	671,413
7330	Health Services (Medical, Dental, Nurse, Act 25)	56,139
7340	State Property Tax Reduction Allocation	1,096,427
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	208,925
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	132,000
7810	State Share of Social Security and Medicare Taxes	823,140
7820	State Share of Retirement Contributions	2,580,000
7900	Revenue for Technology	0
<b>REVENUE FROM STATE SOURCES</b>		<b>23,656,182</b>

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

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<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	822,152
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	155,534
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	14,260
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)	200,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
<b>REVENUE FROM FEDERAL SOURCES</b>		<b>1,191,946</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	9,000,000
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	0
9900	Other Financing Sources Not Listed in the 9000 Series	365,000
	<b>OTHER FINANCING SOURCES</b>	<b>9,365,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>53,147,315</b>



Act 1 Index (current): 2.7%

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  
2  
\$14,700,000  
\$1,096,427  
\$15,796,427  
\$17,613,281  
Columbia

Section 672.1 Method Choice:

(a)(1)

Luzerne

Total

	Columbia	Luzerne	Total
<b>2014-15 Data</b>			
a. Assessed Value	\$198,995,847	\$730,787,200	
b. Real Estate Mills	44.7500	11.3000	\$929,783,047
<b>I. 2015-16 Data</b>			
c. 2013 STEB Market Value	\$551,911,769	\$541,222,946	
d. Assessed Value	\$199,236,987	\$731,537,900	\$1,093,134,715
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$930,774,887
			\$0
<b>2014-15 Calculations</b>			
f. 2014-15 Tax Levy (a * b)	\$8,905,064	\$8,257,895	\$17,162,959
<b>2015-16 Calculations</b>			
II. g. Percent of Total Market Value	50.48891%	49.51109%	
h. Rebalanced 2014-15 Tax Levy (f Total * g)	\$8,665,391	\$8,497,568	100.00000%
			\$17,162,959
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	44.7500	11.6279	
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	89.00000%	89.00000%	
k. Tax Levy Needed (Approx. Tax Levy * g)	\$8,892,754	\$8,720,527	89.00000%
			\$17,613,281
III. I. 2015-16 Real Estate Tax Rate (k / d * 1000)	<b>44.6300</b>	<b>11.9200</b>	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$8,891,947	\$8,719,932	\$17,611,879
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$16,515,452
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$14,698,752

Act 1 Index (current): 2.7%

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

2

\$14,700,000

\$1,096,427

\$15,796,427

\$17,613,281

Section 672.1 Method Choice:

(a)(1)

	Columbia	Luzerne	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	45.9582	11.9418	
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	\$9,156,573	\$8,735,879	\$17,892,452
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

<b>Information Related to Property Tax Relief</b>			
Assessed Value Exclusion per Homestead	\$4,045	\$16,100	
Number of Homestead/Farmstead Properties	3,405	2,543	5,948
V. Median Assessed Value of Homestead Properties			\$120,350

Act 1 Index (current): 2.7%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$14,700,000

Amount of Tax Relief for Homestead Exclusions + \$1,096,427

Total Approx. Tax Revenue: \$15,796,427

Approx. Tax Levy for Tax Rate Calculation: \$17,613,281

Columbia

Luzerne

Total

	Columbia	Luzerne		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,096,427	Lowering RE Tax Rate	\$180
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$1,096,607
Amount of Tax Relief from State/Local Sources				\$0
				<u>\$1,096,607</u>

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

AUN: 116191103 Berwick Area SD

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LOCAL EDUCATION AGENCY TAX DATA (TAXD)  
 REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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
Columbia	199,236,987	44.6300	8,891,947			89.00000%	
Luzerne	731,537,900	11.9200	8,719,932			89.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	930,774,887		17,611,878	- 1,096,427	= 16,515,452	89.00000%	= 14,698,752

6120 <u>Per Capita Taxes, Section 679</u>	Rate	Estimated Revenue
	5.00	40,000

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	36,000	36,000
6142 Occupation Taxes - Flat Rate	\$10.00	\$0.00	72,000	72,000
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	42,500	42,500
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			150,500	150,500

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%	1,750,000	1,750,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	140,000	140,000
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			1,890,000	1,890,000

**Total Act 511, Current Taxes**

Act 511 Tax Limit	-->	1,093,134,715	X	12	13,117,617
		Market Value		Mills	(511 Limit)



ITEM		AMOUNTS	
1000	Instruction		
	1100 Regular Programs - Elementary/Secondary	19,114,162	
	1200 Special Programs - Elementary/Secondary	6,034,940	
	1300 Vocational Education	2,462,780	
	1400 Other Instructional Programs - Elementary/Secondary	114,271	
	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>27,726,153</b>	
2000	Support Services		
	2100 Support Services - Pupil Personnel	1,555,102	
	2200 Support Services - Instructional Staff	922,076	
	2300 Support Services - Administration	2,160,959	
	2400 Support Services - Pupil Health	584,717	
	2500 Support Services - Business	566,519	
	2600 Operation & Maintenance of Plant Services	3,713,532	
	2700 Student Transportation Services	1,501,912	
	2800 Support Services - Central	1,599,778	
	2900 Other Support Services	0	
	<b>Total 2000 Support Services</b>	<b>12,604,595</b>	
3000	Operation of Non-instructional Services		
	3100 Food Services	0	
	3200 Student Activities	80,775	
	3300 Community Services	20,150	
	3400 Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>100,925</b>	
4000	Facilities Acquisition, Construction and Improvement Services		
	4000 Facilities Acquisition, Construction and Improvement Services	9,000,000	
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>9,000,000</b>	
	<b>Total Estimated Expenditures</b>		<b>49,431,673</b>
5000	Other Expenditures and Financing Uses		
	5100 Debt Service	2,431,752	
	5200 Interfund Transfers - Out	675,000	
	5300 Transfers Involving Component Units	0	
	5500 Special and Extraordinary Items	0	
	5900 Budgetary Reserve	640,500	
	<b>Total Other Financing Uses</b>		<b>3,747,252</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>53,178,925</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>53,178,925</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>24,468,390</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	11,101,137
200	Personnel Services-Employee Benefits	6,887,305
300	Purchased Professional & Technical Services	123,306
400	Purchased Property Services	500
500	Other Purchased Services	710,745
600	Supplies	264,109
700	Property	24,660
800	Other Objects	2,400
	Total Regular Programs - Elementary/Secondary	19,114,162
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	3,420,182
200	Personnel Services-Employee Benefits	1,993,185
300	Purchased Professional & Technical Services	134,163
400	Purchased Property Services	0
500	Other Purchased Services	444,010
600	Supplies	41,400
700	Property	0
800	Other Objects	2,000
	Total Special Programs - Elementary/Secondary	6,034,940
1300	Vocational Education	
100	Personnel Services-Salaries	507,449
200	Personnel Services-Employee Benefits	291,160
300	Purchased Professional & Technical Services	1,700
400	Purchased Property Services	750
500	Other Purchased Services	1,638,921
600	Supplies	22,800
700	Property	0
800	Other Objects	0
	Total Vocational Education	2,462,780
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	35,423
200	Personnel Services-Employee Benefits	36,296
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	40,052
600	Supplies	2,500
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	114,271

<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>27,726,153</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	964,749
200	Personnel Services-Employee Benefits	566,258
300	Purchased Professional & Technical Services	7,345
400	Purchased Property Services	0
500	Other Purchased Services	2,150
600	Supplies	12,760
700	Property	1,500
800	Other Objects	340
	Total Support Services - Pupil Personnel	1,555,102
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	450,389
200	Personnel Services-Employee Benefits	209,190
300	Purchased Professional & Technical Services	31,900
400	Purchased Property Services	0
500	Other Purchased Services	17,250
600	Supplies	200,677
700	Property	10,000
800	Other Objects	2,670
	Total Support Services - Instructional Staff	922,076
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,325,670
200	Personnel Services-Employee Benefits	703,068
300	Purchased Professional & Technical Services	68,200
400	Purchased Property Services	0
500	Other Purchased Services	32,321
600	Supplies	22,400
700	Property	2,000
800	Other Objects	7,300
	Total Support Services - Administration	2,160,959
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	344,740
200	Personnel Services-Employee Benefits	226,862
300	Purchased Professional & Technical Services	850
400	Purchased Property Services	100
500	Other Purchased Services	2,190
600	Supplies	9,875
700	Property	0
800	Other Objects	100
	Total Support Services - Pupil Health	584,717

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	338,924
200	Personnel Services-Employee Benefits	192,645
300	Purchased Professional & Technical Services	22,000
400	Purchased Property Services	0
500	Other Purchased Services	3,450
600	Supplies	6,500
700	Property	2,500
800	Other Objects	500
	Total Support Services - Business	566,519
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,261,459
200	Personnel Services-Employee Benefits	880,123
300	Purchased Professional & Technical Services	114,400
400	Purchased Property Services	679,100
500	Other Purchased Services	252,600
600	Supplies	499,850
700	Property	25,000
800	Other Objects	1,000
	Total Operation & Maintenance of Plant Services	3,713,532
2700	Student Transportation Services	
100	Personnel Services-Salaries	29,203
200	Personnel Services-Employee Benefits	31,709
300	Purchased Professional & Technical Services	15,000
400	Purchased Property Services	0
500	Other Purchased Services	1,425,500
600	Supplies	500
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	1,501,912
2800	Support Services - Central	
100	Personnel Services-Salaries	223,056
200	Personnel Services-Employee Benefits	122,439
300	Purchased Professional & Technical Services	417,312
400	Purchased Property Services	0
500	Other Purchased Services	42,000
600	Supplies	353,150
700	Property	441,821
800	Other Objects	0
	Total Support Services - Central	1,599,778

<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
	<b>Total Support Services</b>	<b>12,604,595</b>
<b>3000</b>	<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	
3100	Food Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Food Services	0
3200	Student Activities	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	46,886
400	Purchased Property Services	6,100
500	Other Purchased Services	16,380
600	Supplies	11,109
700	Property	0
800	Other Objects	300
	Total Student Activities	80,775

<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	2,500
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	17,650
700	Property	0
800	Other Objects	0
	Total Community Services	0
3400	Scholarships and Awards	20,150
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>0</b>
		<b>100,925</b>
<b>4000</b>	<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT</b>	
4000	Facilities Acquisition, Construction and Improvement Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	9,000,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>9,000,000</b>
<b>5000</b>	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	722,999
900	Other Uses of Funds	1,708,753
	Total Debt Service	2,431,752
5200	Interfund Transfers - Out	
900	Other Uses of Funds	675,000
	Total Interfund Transfers - Out	675,000

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
5300	Transfers Involving Component Units	
900	Other Uses of Funds	
	Total Transfers Involving Component Units	0
5500	Special and Extraordinary Items	0
800	Other Objects	
900	Other Uses of Funds	
	Total Special and Extraordinary Items	0
5900	Budgetary Reserve	
800	Other Objects	
	Total Budgetary Reserve	640,500
	<b>Total Other Expenditures and Financing Uses</b>	<b>640,500</b>
<b>TOTAL EXPENDITURES</b>		<b>3,747,252</b>
		<b>53,178,925</b>

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	24,500,000	14,500,000
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	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 Cash and Short-Term Investments</b>	<u>24,500,000</u>	<u>14,500,000</u>
<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>	<u>0</u>	<u>0</u>
<b>TOTAL CASH AND INVESTMENTS</b>	<u><u>24,500,000</u></u>	<u><u>14,500,000</u></u>

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	14,850,000	19,900,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	4,500,000	4,800,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	19,350,000	24,700,000
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
<b>TOTAL INDEBTEDNESS</b>	<b><u>19,350,000</u></b>	<b><u>24,700,000</u></b>

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Fund Balance Summary (FBS)

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Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: All Fund Balance has been committed and remains committed as of a Board Motion from 02-14-2012.</i>	24,468,390
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance	0
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>		<b>24,468,390</b>
5900	<b>Budgetary Reserve</b> <i>Explanation: To operate within budgetary guidelines.</i>	<b>640,500</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>		<b>25,108,890</b>
<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>		<b>0</b>