

**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: 5/21/2015

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Susan Green

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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>        |
|--|-----------------------|
| <b>Estimated Beginning Unreserved Fund Balance Available for<br/>Appropriation and Reserves Scheduled For Liquidation During<br/>The Fiscal Year</b>       |                       |
| 1 Estimated Beginning Fund Balance - Committed   | 0                     |
| 2 Estimated Beginning Fund Balance - Assigned  | 0                     |
| 3 Estimated Beginning Fund Balance - Unassigned  | 4,289,930             |
| 4  | 0                     |
| 5  | 0                     |
| 6  | 0                     |
| <b>Total Estimated Beginning Unreserved Fund Balance Available<br/>for Appropriation and Reserves Scheduled For Liquidation<br/>During The Fiscal Year</b> | <b>4,289,930</b>      |
| <br><b>Estimated Revenues And Other Financing Sources</b>  |                       |
| 6000 Revenue from Local Sources  | 33,631,077            |
| 7000 Revenue from State Sources  | 16,508,958            |
| 8000 Revenue from Federal Sources  | 378,470               |
| 9000 Other Financing Sources   | 0                     |
| <b>Total Estimated Revenues And Other Financing Sources</b>  | <b>50,518,505</b>     |
| <br><b>Total Estimated Fund Balance, Revenues, and Other Financing<br/>Sources Available for Appropriation</b>   | <br><b>54,808,435</b> |

| <u>FUNCTION</u>                   | <u>DESCRIPTION</u>  | <u>Amounts</u>    |
|-----------------------------------|---|-------------------|
| <b>REVENUE FROM LOCAL SOURCES</b> |   |                   |
| 6111                              | Current Real Estate Taxes                                       | 26,929,525        |
| 6112                              | Interim Real Estate Taxes                                       | 320,000           |
| 6113                              | Public Utility Realty Tax                                       | 38,000            |
| 6114                              | Payments in Lieu of Current Taxes - State / Local Reimbursement | 0                 |
| 6115                              | Payments in Lieu of Current Taxes - Federal Reimbursement       | 0                 |
| 6120                              | Per Capita Taxes, Section 679                                   | 0                 |
| 6130                              | Taxpayer Relief Taxes - Proportional Assessments                | 0                 |
| 6140                              | Current Act 511 Taxes - Flat Rate Assessments                   | 0                 |
| 6150                              | Current Act 511 Taxes - Proportional Assessments                | 5,020,000         |
| 6160                              | Non-Real Estate Taxes - First Class Districts Only              | 0                 |
| 6400                              | Delinquencies on Taxes Levied / Assessed by LEA                 | 490,000           |
| 6500                              | Earnings on Investments   | 40,000            |
| 6700                              | Revenues from District Activities                               | 51,100            |
| 6800                              | Revenue from Intermediary Sources / Pass-Through Funds          | 600,000           |
| 6910                              | Rentals   | 60,000            |
| 6920                              | Contributions/Donations/Grants From Private Sources             | 22,800            |
| 6940                              | Tuition from Patrons  | 16,650            |
| 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                         | 43,002            |
| <b>REVENUE FROM LOCAL SOURCES</b> |   | <b>33,631,077</b> |

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

AUN: 112676503 Southern York County 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)                                   | 8,070,981         |
| 7160                              | Tuition for Orphans and Children Placed in Private Homes          | 9,000             |
| 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                  | 1,793,091         |
| 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)                           | 658,000           |
| 7320                              | Rental and Sinking Fund Payments / Building Reimbursement Subsidy | 1,009,973         |
| 7330                              | Health Services (Medical, Dental, Nurse, Act 25)                  | 60,000            |
| 7340                              | State Property Tax Reduction Allocation                           | 1,076,749         |
| 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                 | 875,141           |
| 7820                              | State Share of Retirement Contributions                           | 2,956,023         |
| 7900                              | Revenue for Technology  | 0                 |
| <b>REVENUE FROM STATE SOURCES</b> |   | <b>16,508,958</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          | 286,344        |
| 8515                                | NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals | 92,126         |
| 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)         | 0              |
| 8820                                | Medical Assistance Reimbursement For Administrative Claiming (Quarterly)   | 0              |
| 8830                                | Medical Assistance Reimbursements (ACCESS) - Early Intervention            | 0              |
| <b>REVENUE FROM FEDERAL SOURCES</b> |  | <b>378,470</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>50,518,505</b> |

Act 1 Index (current): 2.3%

|  |                           |
|--|---------------------------|
| <b>Calculation Method:</b>                             | <b>Rate</b>               |
| <b>Approx. Tax Revenue from RE Taxes:</b>              | <b>\$26,929,525</b>       |
| <b>Amount of Tax Relief for Homestead Exclusions +</b> | <b><u>\$1,076,800</u></b> |
| <b>Total Approx. Tax Revenue:</b>                      | <b>\$28,006,325</b>       |
| <b>Approx. Tax Levy for Tax Rate Calculation:</b>      | <b>\$29,092,039</b>       |
|  | <b>York</b>               |

|  |                 | <b>Total</b>    |
|--|-----------------|-----------------|
| <hr/>  |                 |                 |
| <b>2014-15 Data</b>  |                 |                 |
| a. Assessed Value  | \$1,614,404,098 | \$1,614,404,098 |
| b. Real Estate Mills   | 17.9400         |                 |
| <b>I. 2015-16 Data</b>   |                 |                 |
| c. 2013 STEB Market Value  | \$1,744,787,198 | \$1,744,787,198 |
| d. Assessed Value  | \$1,621,629,845 | \$1,621,629,845 |
| e. Assessed Value of New Constr/ Renov   | \$0             | \$0             |
| <hr/>  |                 |                 |
| <b>2014-15 Calculations</b>  |                 |                 |
| f. 2014-15 Tax Levy<br>(a * b)   | \$28,962,410    | \$28,962,410    |
| <b>2015-16 Calculations</b>  |                 |                 |
| <b>II.</b> g. Percent of Total Market Value  | 100.00000%      | 100.00000%      |
| h. Rebalanced 2014-15 Tax Levy<br>(f Total * g)  | \$28,962,410    | \$28,962,410    |
| i. Base Mills Subject to Index<br>(h / a * 1000) if no reassessment<br>(h / (d-e) * 1000) if reassessment    | 17.9400         |                 |
| <hr/>  |                 |                 |
| <b>Calculation of Tax Rates and Levies Generated</b>   |                 |                 |
| j. Weighted Avg. Collection Percentage   | 96.12456%       | 96.12456%       |
| k. Tax Levy Needed<br>(Approx. Tax Levy * g)   | \$29,092,039    | \$29,092,039    |
| <b>III. I. 2015-16 Real Estate Tax Rate</b>  | <b>17.9400</b>  |                 |
| (k / d * 1000)   |                 |                 |
| m. Tax Levy Generated by Mills<br>(l / 1000 * d)   | \$29,092,039    | \$29,092,039    |
| n. Tax Levy minus Tax Relief for Homestead Exclusions<br>(m - Amount of Tax Relief for Homestead Exclusions) |                 | \$28,015,239    |
| o. Net Tax Revenue Generated By Mills<br>(n * Est. Pct. Collection)  |                 | \$26,929,525    |
| <hr/>  |                 |                 |

Act 1 Index (current): 2.3%

|  |                           |
|--|---------------------------|
| <b>Calculation Method:</b>                             | <b>Rate</b>               |
| <b>Approx. Tax Revenue from RE Taxes:</b>              | <b>\$26,929,525</b>       |
| <b>Amount of Tax Relief for Homestead Exclusions +</b> | <b><u>\$1,076,800</u></b> |
| <b>Total Approx. Tax Revenue:</b>                      | <b>\$28,006,325</b>       |
| <b>Approx. Tax Levy for Tax Rate Calculation:</b>      | <b>\$29,092,039</b>       |
|  | <b>York</b>               |

|            |   | <b>Total</b> |
|------------|---|--------------|
| <hr/>      |   |              |
|            | <b>Index Maximums</b>   |              |
|            | p. Maximum Mills Based On Index<br>(i * (1 + Index))            | 18.3526      |
|            | q. Mills In Excess of Index<br>if (l > p), (l - p)              | 0.0000       |
|            | r. Maximum Tax Levy Based On Index<br>(p / 1000) * d            | \$29,761,124 |
| <b>IV.</b> | s. Millage Rate within Index?<br>(If l > p Then No)             | Yes          |
|            | t. Tax Levy In Excess of Index<br>if (m > r), (m - r)           | \$0          |
|            | u. Tax Revenue In Excess of Index<br>(t * Est. Pct. Collection) | \$0          |
| <hr/>      |   |              |

|           |   |           |
|-----------|---|-----------|
| <hr/>     |   |           |
|           | <b>Information Related to Property Tax Relief</b> |           |
|           | Assessed Value Exclusion per Homestead            | \$10,044  |
|           | Number of Homestead/Farmstead Properties          | 5,983     |
| <b>V.</b> | Median Assessed Value of Homestead Properties     | \$179,630 |
| <hr/>     |   |           |



Act 1 Index (current): 2.3%

|   |                    |
|---|--------------------|
| Calculation Method:                             | Rate               |
| Approx. Tax Revenue from RE Taxes:              | \$26,929,525       |
| Amount of Tax Relief for Homestead Exclusions + | <u>\$1,076,800</u> |
| Total Approx. Tax Revenue:                      | \$28,006,325       |
| Approx. Tax Levy for Tax Rate Calculation:      | \$29,092,039       |
|   | York               |

Total

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|   |             |                      |     |                    |
|---|-------------|----------------------|-----|--------------------|
| State Property Tax Reduction Allocation used for: Homestead Exclusions            | \$1,076,749 | Lowering RE Tax Rate | \$0 | \$1,076,749        |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions | \$51        |                      |     | \$51               |
| Amount of Tax Relief from State/Local Sources                                     |             |                      |     | <u>\$1,076,800</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 |
|-------------|------------------------|-------------------|-----------------------------|---|-------------------------------------|-------------------|------------------------------------|
| York        | 1,621,629,845          | 17.9400           | 29,092,039                  |   |                                     | 96.12456%         |                                    |
|             | 0                      |                   | 0                           |   |                                     | 0.00000%          |                                    |
|             | 0                      |                   | 0                           |   |                                     | 0.00000%          |                                    |
|             | 0                      |                   | 0                           |   |                                     | 0.00000%          |                                    |
| Totals:     | 1,621,629,845          |                   | 29,092,039                  | - 1,076,800                                   | = 28,015,239                        | 96.12456%         | = 26,929,525                       |

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

6140 Current Act 511 Taxes - Flat Rate Assessments

|   | Rate   | Add'l Rate (if appl.) | Tax Levy | Estimated Revenue |
|---|--------|-----------------------|----------|-------------------|
| 6141 Per Capita Taxes, Act 511                      | \$0.00 | \$0.00                | 0        | 0                 |
| 6142 Occupation Taxes - Flat Rate                   | \$0.00 | \$0.00                | 0        | 0                 |
| 6143 Local Services / Occupational Privilege Taxes  | \$0.00 | \$0.00                | 0        | 0                 |
| 6144 Trailer Taxes                                  | \$0.00 | \$0.00                | 0        | 0                 |
| 6145 Business Privilege Taxes - Flat Rate           | \$0.00 | \$0.00                | 0        | 0                 |
| 6146 Mechanical Device Taxes - Flat Rate            | \$0.00 | \$0.00                | 0        | 0                 |
| 6149 Other Flat Rate Assessments                    | \$0.00 | \$0.00                | 0        | 0                 |
| Total Current Act 511 Taxes - Flat Rate Assessments |        |                       | 0        | 0                 |

6150 Current Act 511 Taxes - Proportional Assessments

|  | Rate  | Add'l Rate (if appl.) | Tax Levy    | Estimated Revenue |
|--|-------|-----------------------|-------------|-------------------|
| 6151 Earned Income Taxes, Act 511                      | 0.80% | 0.00%                 | 571,250,000 | 4,570,000         |
| 6152 Occupation Taxes - Proportional Rate              | 0     | 0                     | 0           | 0                 |
| 6153 Real Estate Transfer Taxes                        | 0.50% | 0.00%                 | 90,000,000  | 450,000           |
| 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 |       |                       | 661,250,000 | 5,020,000         |

**Total Act 511, Current Taxes**

|                   |     |               |   |       |             |
|-------------------|-----|---------------|---|-------|-------------|
| Act 511 Tax Limit | --- | 1,744,787,198 | X | 12    | 20,937,446  |
|                   |     | Market Value  |   | Mills | (511 Limit) |





| <u>ITEM</u> |  | <u>AMOUNTS</u>    |                   |
|-------------|--|-------------------|-------------------|
| 1000        | Instruction  |                   |                   |
| 1100        | Regular Programs - Elementary/Secondary                                | 22,370,709        |                   |
| 1200        | Special Programs - Elementary/Secondary                                | 7,037,123         |                   |
| 1300        | Vocational Education   | 765,503           |                   |
| 1400        | Other Instructional Programs - Elementary/Secondary                    | 428,755           |                   |
| 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>30,602,090</b> |                   |
| 2000        | Support Services   |                   |                   |
| 2100        | Support Services - Pupil Personnel                                     | 1,679,241         |                   |
| 2200        | Support Services - Instructional Staff                                 | 1,347,352         |                   |
| 2300        | Support Services - Administration                                      | 3,280,742         |                   |
| 2400        | Support Services - Pupil Health  | 511,527           |                   |
| 2500        | Support Services - Business  | 1,009,985         |                   |
| 2600        | Operation & Maintenance of Plant Services                              | 4,068,430         |                   |
| 2700        | Student Transportation Services  | 2,119,915         |                   |
| 2800        | Support Services - Central   | 1,297,448         |                   |
| 2900        | Other Support Services   | 34,000            |                   |
|             | <b>Total 2000 Support Services</b>                                     | <b>15,348,640</b> |                   |
| 3000        | Operation of Non-instructional Services                                |                   |                   |
| 3100        | Food Services  | 0                 |                   |
| 3200        | Student Activities   | 985,437           |                   |
| 3300        | Community Services   | 3,450             |                   |
| 3400        | Scholarships and Awards  | 0                 |                   |
|             | <b>Total 3000 Operation of Non-instructional Services</b>              | <b>988,887</b>    |                   |
| 4000        | Facilities Acquisition, Construction and Improvement Services          |                   |                   |
| 4000        | Facilities Acquisition, Construction and Improvement Services          | 0                 |                   |
|             | <b>Total 4000 Facilities Acquisition, Construction and Improvement</b> | <b>0</b>          |                   |
|             | <b>Total Estimated Expenditures</b>                                    |                   | <b>46,939,617</b> |
| 5000        | Other Expenditures and Financing Uses                                  |                   |                   |
| 5100        | Debt Service   | 0                 |                   |
| 5200        | Interfund Transfers - Out  | 5,039,888         |                   |
| 5300        | Transfers Involving Component Units                                    | 0                 |                   |
| 5500        | Special and Extraordinary Items  | 0                 |                   |
| 5900        | Budgetary Reserve  | 300,000           |                   |
|             | <b>Total Other Financing Uses</b>                                      |                   | <b>5,339,888</b>  |
|             | <b>Total Estimated Expenditures and Other Financing Uses</b>           |                   | <b>52,279,505</b> |
|             | <b>Appropriation of Prior Year Fund Balance</b>                        |                   | <b>0</b>          |
|             | <b>Total Appropriations</b>  |                   | <b>52,279,505</b> |
|             | <b>Ending Committed, Assigned and Unassigned Fund Balance</b>          |                   | <b>2,528,930</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                               | 13,299,069     |
| 200                    | Personnel Services-Employee Benefits                      | 7,784,299      |
| 300                    | Purchased Professional & Technical Services               | 113,600        |
| 400                    | Purchased Property Services                               | 79,785         |
| 500                    | Other Purchased Services                                  | 508,125        |
| 600                    | Supplies  | 529,072        |
| 700                    | Property  | 51,759         |
| 800                    | Other Objects   | 5,000          |
|                        | Total Regular Programs - Elementary/Secondary             | 22,370,709     |
| 1200                   | Special Programs - Elementary/Secondary                   |                |
| 100                    | Personnel Services-Salaries                               | 2,717,828      |
| 200                    | Personnel Services-Employee Benefits                      | 1,840,520      |
| 300                    | Purchased Professional & Technical Services               | 2,003,500      |
| 400                    | Purchased Property Services                               | 0              |
| 500                    | Other Purchased Services                                  | 445,585        |
| 600                    | Supplies  | 29,690         |
| 700                    | Property  | 0              |
| 800                    | Other Objects   | 0              |
|                        | Total Special Programs - Elementary/Secondary             | 7,037,123      |
| 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                                  | 765,503        |
| 600                    | Supplies  | 0              |
| 700                    | Property  | 0              |
| 800                    | Other Objects   | 0              |
|                        | Total Vocational Education                                | 765,503        |
| 1400                   | Other Instructional Programs - Elementary/Secondary       |                |
| 100                    | Personnel Services-Salaries                               | 206,122        |
| 200                    | Personnel Services-Employee Benefits                      | 130,483        |
| 300                    | Purchased Professional & Technical Services               | 22,850         |
| 400                    | Purchased Property Services                               | 0              |
| 500                    | Other Purchased Services                                  | 63,900         |
| 600                    | Supplies  | 5,400          |
| 700                    | Property  | 0              |
| 800                    | Other Objects   | 0              |
|                        | Total Other Instructional Programs - Elementary/Secondary | 428,755        |

| <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>30,602,090</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                  | 1,009,978      |
| 200                    | Personnel Services-Employee Benefits         | 637,718        |
| 300                    | Purchased Professional & Technical Services  | 27,195         |
| 400                    | Purchased Property Services                  | 4,350          |
| 500                    | Other Purchased Services                     | 0              |
| 600                    | Supplies                                     | 0              |
| 700                    | Property                                     | 0              |
| 800                    | Other Objects                                | 0              |
|                        | Total Support Services - Pupil Personnel     | 1,679,241      |
| 2200                   | Support Services - Instructional Staff       |                |
| 100                    | Personnel Services-Salaries                  | 770,607        |
| 200                    | Personnel Services-Employee Benefits         | 451,395        |
| 300                    | Purchased Professional & Technical Services  | 0              |
| 400                    | Purchased Property Services                  | 0              |
| 500                    | Other Purchased Services                     | 49,000         |
| 600                    | Supplies                                     | 76,350         |
| 700                    | Property                                     | 0              |
| 800                    | Other Objects                                | 0              |
|                        | Total Support Services - Instructional Staff | 1,347,352      |
| 2300                   | Support Services - Administration            |                |
| 100                    | Personnel Services-Salaries                  | 1,893,088      |
| 200                    | Personnel Services-Employee Benefits         | 1,153,699      |
| 300                    | Purchased Professional & Technical Services  | 179,205        |
| 400                    | Purchased Property Services                  | 0              |
| 500                    | Other Purchased Services                     | 47,450         |
| 600                    | Supplies                                     | 7,300          |
| 700                    | Property                                     | 0              |
| 800                    | Other Objects                                | 0              |
|                        | Total Support Services - Administration      | 3,280,742      |
| 2400                   | Support Services - Pupil Health              |                |
| 100                    | Personnel Services-Salaries                  | 322,354        |
| 200                    | Personnel Services-Employee Benefits         | 179,405        |
| 300                    | Purchased Professional & Technical Services  | 1,974          |
| 400                    | Purchased Property Services                  | 1,000          |
| 500                    | Other Purchased Services                     | 0              |
| 600                    | Supplies                                     | 5,894          |
| 700                    | Property                                     | 900            |
| 800                    | Other Objects                                | 0              |
|                        | Total Support Services - Pupil Health        | 511,527        |



| <u>Function-Object</u> | <u>Description</u>                              | <u>Amounts</u> |
|------------------------|---|----------------|
| 2500                   | Support Services - Business                     |                |
| 100                    | Personnel Services-Salaries                     | 518,509        |
| 200                    | Personnel Services-Employee Benefits            | 311,157        |
| 300                    | Purchased Professional & Technical Services     | 26,700         |
| 400                    | Purchased Property Services                     | 14,316         |
| 500                    | Other Purchased Services                        | 122,150        |
| 600                    | Supplies  | 17,153         |
| 700                    | Property  | 0              |
| 800                    | Other Objects                                   | 0              |
|                        | Total Support Services - Business               | 1,009,985      |
| 2600                   | Operation & Maintenance of Plant Services       |                |
| 100                    | Personnel Services-Salaries                     | 1,401,509      |
| 200                    | Personnel Services-Employee Benefits            | 1,033,127      |
| 300                    | Purchased Professional & Technical Services     | 65,000         |
| 400                    | Purchased Property Services                     | 1,034,729      |
| 500                    | Other Purchased Services                        | 145,550        |
| 600                    | Supplies  | 388,515        |
| 700                    | Property  | 0              |
| 800                    | Other Objects                                   | 0              |
|                        | Total Operation & Maintenance of Plant Services | 4,068,430      |
| 2700                   | Student Transportation Services                 |                |
| 100                    | Personnel Services-Salaries                     | 43,969         |
| 200                    | Personnel Services-Employee Benefits            | 35,356         |
| 300                    | Purchased Professional & Technical Services     | 0              |
| 400                    | Purchased Property Services                     | 0              |
| 500                    | Other Purchased Services                        | 1,780,090      |
| 600                    | Supplies  | 260,500        |
| 700                    | Property  | 0              |
| 800                    | Other Objects                                   | 0              |
|                        | Total Student Transportation Services           | 2,119,915      |
| 2800                   | Support Services - Central                      |                |
| 100                    | Personnel Services-Salaries                     | 407,763        |
| 200                    | Personnel Services-Employee Benefits            | 264,045        |
| 300                    | Purchased Professional & Technical Services     | 85,000         |
| 400                    | Purchased Property Services                     | 129,895        |
| 500                    | Other Purchased Services                        | 24,850         |
| 600                    | Supplies  | 154,000        |
| 700                    | Property  | 231,095        |
| 800                    | Other Objects                                   | 800            |
|                        | Total Support Services - Central                | 1,297,448      |

| <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                       | 34,000            |
| 600                           | Supplies                                       | 0                 |
| 700                           | Property                                       | 0                 |
| 800                           | Other Objects                                  | 0                 |
|                               | Total Other Support Services                   | 34,000            |
| <b>Total Support Services</b> |  | <b>15,348,640</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                    | 526,530           |
| 200                           | Personnel Services-Employee Benefits           | 210,527           |
| 300                           | Purchased Professional & Technical Services    | 2,700             |
| 400                           | Purchased Property Services                    | 24,300            |
| 500                           | Other Purchased Services                       | 146,630           |
| 600                           | Supplies                                       | 45,350            |
| 700                           | Property                                       | 7,500             |
| 800                           | Other Objects                                  | 21,900            |
|                               | Total Student Activities                       | 985,437           |

| <u>Function-Object</u> | <u>Description</u>   | <u>Amounts</u> |
|------------------------|--|----------------|
| 3300                   | Community Services   |                |
| 100                    | Personnel Services-Salaries  | 0              |
| 200                    | Personnel Services-Employee Benefits                                       | 0              |
| 300                    | Purchased Professional & Technical Services                                | 0              |
| 400                    | Purchased Property Services  | 0              |
| 500                    | Other Purchased Services   | 3,450          |
| 600                    | Supplies   | 0              |
| 700                    | Property   | 0              |
| 800                    | Other Objects  | 0              |
|                        | Total Community Services   | 3,450          |
| 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>988,887</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                                | 0              |
| 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>0</b>       |
| <b>5000</b>            | <b>OTHER EXPENDITURES AND FINANCING USES</b>                               |                |
| 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  | 5,039,888      |
|                        | Total Interfund Transfers - Out  | 5,039,888      |

| <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          |                   |
|                        | <b>Total Other Expenditures and Financing Uses</b> | <b>5,339,888</b> |                   |
|                        | <b>TOTAL EXPENDITURES</b>                          |                  | <b>52,279,505</b> |

|   | <u>06/30/2015 Estimate</u> | <u>06/30/2016 Projection</u> |
|---|----------------------------|------------------------------|
| <b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>         |                            |                              |
| General Fund  | 4,400,000                  | 4,400,000                    |
| 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                          | 9,000                      | 9,000                        |
| Capital Projects Fund – Other                         | 0                          | 0                            |
| Debt Service Fund                                     | 15,000                     | 15,000                       |
| Enterprise Fund (Food Service, Child Care)            | 50,000                     | 50,000                       |
| Internal Service Fund                                 | 8,000                      | 8,000                        |
| Fiduciary Trust Fund (Investment, Pension)            | 0                          | 0                            |
| Agency Fund   | 100,000                    | 100,000                      |
| <b>Total Cash and Short-Term Investments</b>          | <b>4,582,000</b>           | <b>4,582,000</b>             |
| <b><u>LONG-TERM INVESTMENTS</u></b>                   |                            |                              |
| General Fund  | 3,000,000                  | 100,000                      |
| 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 Long-Term Investments</b>                    | <b>3,000,000</b>           | <b>100,000</b>               |
| <b>TOTAL CASH AND INVESTMENTS</b>                     | <b>7,582,000</b>           | <b>4,682,000</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                | 0                          | 0                            |
| Bonds Payable                              | 33,795,000                 | 29,990,000                   |
| Lease-Purchase Obligations                 | 60,000                     | 30,000                       |
| Accumulated Compensated Absences           | 900,000                    | 920,000                      |
| Authority Lease Obligations                | 0                          | 0                            |
| TOTAL LONG-TERM INDEBTEDNESS               | 34,755,000                 | 30,940,000                   |
| <b><u>SHORT-TERM PAYABLES</u></b>          |                            |                              |
| General Fund                               | 5,300,000                  | 5,300,000                    |
| Other Funds                                | 600,000                    | 600,000                      |
| TOTAL SHORT-TERM PAYABLES                  | 5,900,000                  | 5,900,000                    |
| <b>TOTAL INDEBTEDNESS</b>                  | <b><u>40,655,000</u></b>   | <b><u>36,840,000</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<br>Explanation: <i>Unassigned fund balance is 4.79% of the expenditure budget.</i> | 2,528,930        |
| <b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>                               |   | <b>2,528,930</b> |
| <b>5900</b>  | <b>Budgetary Reserve</b><br>Explanation: <i>The budgetary reserve account is set aside for unforeseen items.</i>            | <b>300,000</b>   |
| <b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b> |   | <b>2,828,930</b> |
| <b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>      |   | <b>0</b>         |